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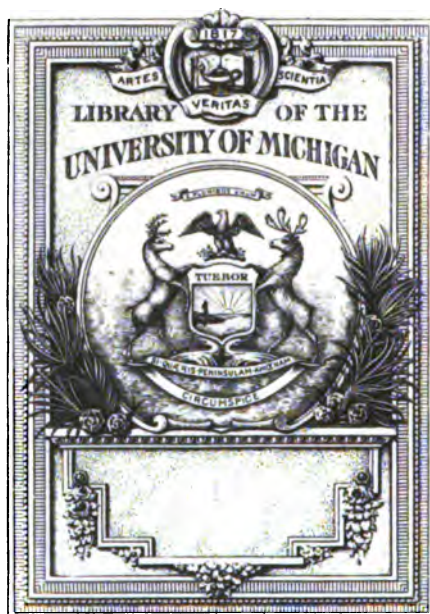
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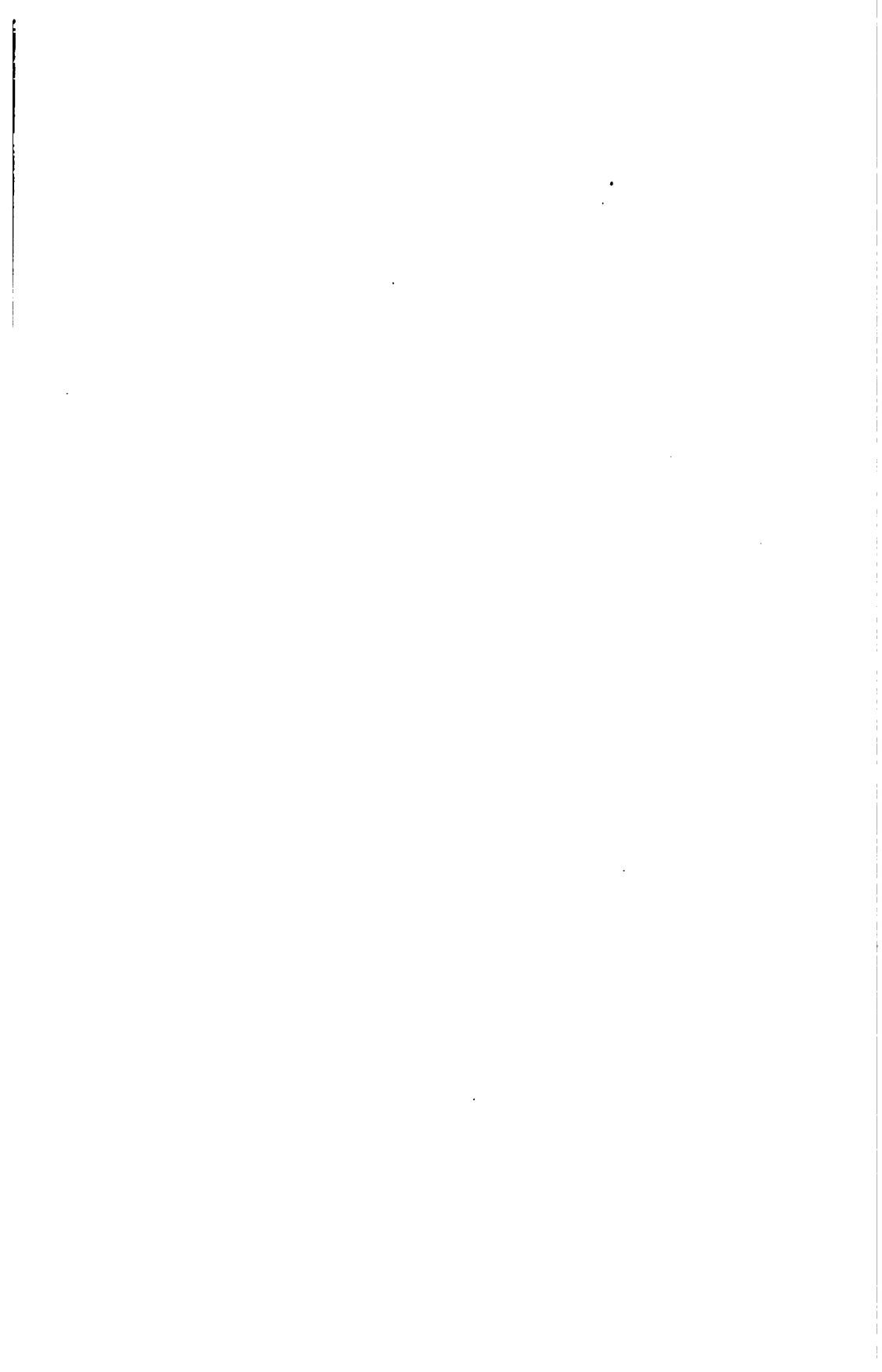
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JOINT DOCUMENTS.

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JOINT DOCUMENTS  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR 1886.

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IN FOUR VOLUMES,

VOL. I.

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BY AUTHORITY.

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LANSING:  
THORP & GODFREY, STATE PRINTERS AND BINDERS.



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MESSAGE  
OF  
RUSSELL A. ALGER

RETIRING GOVERNOR,

TO THE  
MICHIGAN LEGISLATURE,

JANUARY 6, 1887.



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## RETIRING GOVERNOR'S MESSAGE.

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### GENTLEMEN OF THE LEGISLATURE :

Section eight of the fifth article of the constitution of our State requires the Executive to "give to the Legislature, and at the close of his official term, to the next Legislature, information by message of the condition of the State, and recommend such measures to them as shall be deemed expedient."

By this command I do not understand it to be especially ordered that the Executive is to rehearse all that is contained in the reports of the different departments of the State or of the State institutions, as each chief, or the boards governing the same, make his or their report fully, and to embrace them wholly or in part in this message would be only to consume your time and patience and cause unnecessary labor, as such reports are submitted herewith for your reference when needed. They are able and complete.

In a word, however, it can be said that our State is practically out of debt; consequently nothing need be said of its credit, because it does not use it, nor is it probable that it will ever have occasion to do so again.

The Treasurer's report shows that the State of Michigan owes \$231,000, which will mature in 1890, and the Treasurer has in his possession United States Government 4½ per cent. bonds to the amount of \$231,000, which balances the account.

The crops for the past two years have in the main been excellent and abundant; business everywhere is prosperous and increasing, and a spirit of amity seems to exist between employes and employer throughout the State, where heretofore more or less disagreement in many locations divided them. It is to be sincerely hoped that such relations will continue, and that the clamor of agitators, who produce nothing and are unable to substitute employment or any means for obtaining an honorable livelihood to the men whom they so often counsel to "strike," will find no following among the honest laboring masses, and that the latter will become more and more convinced of the truth that their only true friends are the men who give them such employment as enables them to support their families and themselves, and frequently to engage in business on their own account.

### STATE INSTITUTIONS.

Our State institutions are, in the main, in excellent condition. The State University, Agricultural College, and Normal School all require appropriations for repairs, improvements, and maintenance. The report of each is herewith submitted. I recommend them to your careful consideration. These great institutions stand at the head of our educational system, and stimulate the

young men and the young women of the State to attain a high education. Their estimates will be laid before you, and I recommend that you deal very liberally with them.

#### REFORM SCHOOL.

The Reform School for Boys, at Lansing, under the able management of Superintendent Gower, is doing a great work. I, however, recommend that the name be changed so as to strike out the word "Reform," for the reason that it indicates punishment for an offense. It does no good, and the rules of the institution can as well be enforced without the name as with it. I think the beneficial effect upon the morals of the boys who are brought up in it will be better without its taint, and especially so in after life. I also recommend that a capable man be employed at a fixed salary to find homes for the boys instead of keeping them in school so long, and whose duty it shall be to look to their welfare after they have been placed out; although, of course, many of them are bad and will have to be kept a long time, yet there are very many excellent ones among them. This will lessen the expense to the State very much, and accomplish the object desired, in my opinion, to a greater degree than is now being done, as the sooner they can be placed in homes and be made to feel that they occupy an honorable place in life the better it will be for them and for the State.

#### INDUSTRIAL HOME FOR GIRLS.

The Industrial Home for Girls at Adrian needs some careful attention and consideration. The same rule will, in a measure, apply to that school about placing girls in homes, that has just been recommended for the Reform School. A very great wrong connected with this institution should be righted *at once*. While there are very many bad girls in the school, there are quite a large number of small ones, and some larger ones too, who are sent there simply because they have no friends. They are charged with "vagrancy," and with being "wayward,"—anything to come under the letter of the law, to get rid of the care of them. No girl can go to that school without carrying away more or less of a taint which affects her character, and will do so through life, as it is purely a reformatory, and the innocent class referred to should be taken away immediately. Several smaller girls have been sent home and recommitted to the Coldwater school within the past year, from which place they have been sent to comfortable homes. I recommend the enactment of a law absolutely prohibiting the sending of any girl to that institution that has not a bad character. Also that the law be so made that girls now there, or hereafter sent there, under any circumstances, of that class, may be transferred to the Coldwater school direct, upon the consent of the joint boards of the two institutions. This, perhaps, may relieve the Adrian school so as not to require the building of an additional cottage. An administrative building is needed there very much, and it is hoped an appropriation may be made for it.

I deem it my duty to say concerning this school, with all deference to the good ladies who make up a majority of the Board, that I think it would be for the decided benefit of the institution, if its business affairs had more *man* management. I also believe it would be better for the girls, if none but mothers—and good ones, too—had the care of them. I think the institution ought to have for its head a man and wife. I wish, however, to distinctly say that I

believe all people connected with it are acting to the best of their ability in conducting it. Its Superintendent, Miss Scott, is a noble woman, and is doing all that any woman could do under the circumstances.

A system of giving prizes to the girls for good behaviour for the past year, has seemed to work beneficial results, and I believe a little more freedom, with a relaxation in a measure of the strict discipline now enforced, and placing them upon their honor to a greater degree, would have a marked effect for good upon them. I hope the Board, at least, will be changed so as to make a majority thereof men.

#### STATE PUBLIC SCHOOL.

Of the Coldwater School I cannot say too much in praise. In twelve years it has received nearly 2,200 children, and placed in homes over 1,900 of them. Its management, in my judgment, is as near perfection as possible, which is largely due to its able Superintendent, Mr. Foster. This institution has the great advantage of a special agent, which I have recommended for the Reform School and the Industrial Home for Girls, who spends the greater part of his time in finding homes for the children, and looking after them after they are placed in such homes. This person draws a salary, and if his labors can be duplicated for the other institutions, it will be a great blessing to the boys and girls in them, and a great saving to the State.

#### THE STATE PRISON.

The State Prison at Jackson is an "old trap," and ought to be thoroughly overhauled. Warden Hatch has filled his office ably and well, but labors under great disadvantage, on account of its condition. I trust you will give this your careful consideration.

#### STATE HOUSE OF CORRECTION.

The Ionia House of Correction is in excellent condition, and no prison can have an abler man to conduct its affairs than Warden Watkins. I recommend that appropriations be made as requested by the Trustees and Warden for it.

#### UPPER PENINSULA PRISON.

The State Prison for the Upper Peninsula has filed its annual report, which is submitted. I recommend the request of its Board for further aid be granted. I have visited it during the past month, and find the work of construction progressing in a most satisfactory manner. The site is a beautiful one, and the surroundings all that could be desired for any State institution.

#### THE BLIND, DEAF AND DUMB.

The Schools for the Blind and Deaf and Dumb are doing a great work, and I recommend them to your cordial support.

#### THE INSANE.

The four Insane Asylums have made exhaustive reports of their conditions and doings. It will be noticed that requests are made for improvements, for the purchase of land, and for the building of cottages, all of which I approve,



except I recommend that whatever moneys are expended by the Pontiac and Kalamazoo Asylums, shall be taken from their surplus fund, and no appropriation from the State asked for. At the rate charged for caring for patients during the present low prices of provisions, quite a substantial saving is made, and it is out of this that it is recommended the improvements asked for shall be made. The colony system, so far as it can be used, is very much cheaper than keeping patients in the main buildings, as cottages can be built for from two hundred and fifty to three hundred dollars per patient, while the main buildings have cost more than a thousand dollars per patient; and beside, these cottages placed on farms give the patients work which they gladly perform, and not only benefit themselves, but contribute much towards their own support. The new Asylum at Traverse City is, in construction and management, all that could be desired.

The Asylum for Insane Criminals at Ionia is ably managed, but its location, overlooking the prison yard as it does, is most unfortunate. I hope it will not be enlarged, but that it may be turned into a much needed prison for women, and a new asylum, where ample lands can be obtained, may be erected for the criminal insane. This building ought never to have been constructed in its present location, but being there, the above is the best use it can be turned into, in my opinion.

I am very glad to be able to inform you that narcotics and restraints have been almost entirely done away with in our asylums. Some complaint has formerly been made that these remedies and restraints have been used too freely, but I do not believe any cause for such complaint exists now. A perfect record is kept in all the asylums showing when, and under what circumstances they have been used, and the friends of any patient can at any and all times go to those records and ascertain just what has been given, when, under what circumstances, and everything concerning the case,

I recommend that the trustees of the Eastern Asylum for the Insane be permitted, out of their surplus fund, to purchase a piece of land adjoining their present farm, as they request. These farms are of great benefit to the inmates of asylums, and should be increased where they can be utilized to advantage.

It gives me very great pleasure to say that in my judgment the accomplished gentlemen and conscientious medical superintendents of our four asylums, Doctors Palmer at Kalamazoo, Hurd at Pontiac, Munson at Traverse City, and Long at Ionia, should receive the thanks of every person in the State for the able, zealous and untiring manner in which they conduct their institutions. The two former are the seniors, and stand at the head of their profession in this country. Michigan should be, and is proud of them.

#### THE MINING SCHOOL.

I submit the report of the Mining School and recommend it to your careful attention. The mining interest of Michigan has become so very great, although still in its infancy, that all that pertains to the scientific knowledge concerning it should be encouraged. I trust you will deal liberally with it. This school has opened under the most favorable auspices, and already at the close of the first term is in admirable and established working order. The Board of Control is to be congratulated on securing the services of Mr. Williams, for a long time connected with the United States Geological Survey, and having in charge the publication of the mineral statistics of the United States, and of

Professor Hoffman and Mr. Packard, each specialists of high standing in their own particular branches.

I am informed that without exception the young men in attendance are enthusiastic over the course of instruction given. I cannot but be impressed with the fact that this school will supply a long felt want in the way of affording a technical training in a branch of practical science, mining, in which the people of the State of Michigan, and especially the young men thereof, are deeply interested.

Never, in the history of the State, has there been such a demand for trained miners to aid in the development of its mineral resources. From nearly every mine in operation, and mining adventure just starting, comes a demand for trained young men, who, though from want of practical experience may not be competent to at once take charge of and direct the mine work, are fitted for accurate and technical labor, as assays, surveys, etc., and the question is whether we shall supply that demand from the young men of the State, or draw from other sources. In my judgement, there is for the young men of the State a great field for practical, technical employment, which this school opens, and I cannot too strongly urge upon the Legislature the importance of fostering and caring for it.

#### BOARD OF CORRECTIONS AND CHARITIES.

The report of the Board of Corrections and Charities, dated November 16th, last, is submitted herewith. Many of its recommendations are excellent, especially those pertaining to our county jails and poor-houses, but I differ materially with them in some matters, and especially that contained in the 5th section of the report, which reads as follows: "This Board has found a great laxity in the method of doing business, and one which should never obtain in any State institution respecting the expenditure of public money. We desire particularly to disclaim any idea that there has been, so far as we know, any wrong, except what may be considered such from the fact that the Boards spend the money for purposes not authorized by any law. The evil grows out of the somewhat loose manner in which appropriations are made. Several of the institutions where the maintenance of the inmates is to be provided for, the number of which is uncertain, in their caution, make provision for a larger number than the result shows a necessity for, and this Board has reason to think that in many cases the State institutions, having at their disposal money appropriated for current expenses, and not needed there by reason of a less number to support than estimated, or from other causes, have used such surplus for purposes not current expenses, and that permanent and valuable improvements, additions, and alterations, have in several instances been made without any appropriation therefor, or without the assent or approval of the Legislature. It can be readily seen how such a state of things may lead to abuses, and we think some legislation should be had to prevent it. Bills are presented to the Auditor General as vouchers, and so represented to him as for current expenses, when in fact they are for some permanent improvement not authorized by the Legislature. With special appropriations, in very many cases, neither this Board nor the Legislature can determine the reasonableness or unreasonableness of an amount asked for, because there are no sufficient facts stated upon which to base a judgment, and the Board of the institution itself does not know. A uniform system of book-keeping will not answer the purposes referred to; but a much more rigid law should be had upon the sub-

ject, governing all State institutions. As to the expense for the care and maintenance of the inmates, it may be better to put them upon the footing of the hospitals for the insane, which has definite prices based upon actual numbers maintained.

"No institution should be allowed to accumulate a surplus or 'saving.' One claims to have over \$30,000 which it can use. No money should be used except for the specific purpose for which appropriated, and all balances should be covered back into the treasury and be beyond the control of the Board.

"The State Board of Auditors, or some other State Board, might be given limited authority to authorize expenditures made necessary by some accident or unforeseen emergency."

It is this section which I take exceptions to. It in substance charges the Boards with misappropriation of money, although probably such is not its intention. The Boards of these different institutions are made up from the very best men in our State—men who give their time and thought to the care of the same without pay or thanks, but simply from a motive to serve the State and do what good they can for the unfortunate inmates of them. They are in a large part thorough business men, and their judgment as to any emergency which arises, and which cannot be provided for by special legislation because unforeseen, should be either accepted by the State or else the system should be abolished or other men appointed to fill their places. For instance, supposing in one of these institutions any disaster should occur, such as a breakage of machinery, loss of property by fire, or even the death of a horse that is essential to the work of the same? Under their plan nothing could be done to supply the loss until the Legislature should meet and make an appropriation; unless, of course, a special contingent fund shall be placed at the disposal of the Boards, in which case the State could not be the gainer, as they would have as much discretion as now. Contingencies for the expenditure of money will continually come up, and when they do must be met, and there is no way to meet them except by giving to the Boards in charge discretionary powers to a great extent. I agree fully that no great improvements or expenditures should be made without legislative enactment; but after all, in the main the management of these institutions must be left with their respective Boards, the same as a successful business is always in the hands of its proprietors. I hope committees will visit every State institution and take up every item of expenditure and consider it from a business standpoint, believing everything that has been done will be fully justified, and that the Boards will, as they should, receive the thanks of the Legislature and the State for their noble work. I will recite two or three cases in point which will probably come before you, and which are doubtless referred to by the Board of Corrections and Charities in the report before mentioned. A piece of land, 80 acres, very valuable for celery culture, is situated in one corner of the farm purchased by the Kalamazoo asylum. It was offered to the Board at a very low figure if taken for the asylum. It was much needed. I was consulted concerning it, and advised the Board to purchase it and ask the Legislature to ratify the same, saying to them at the same time, if necessary to secure it, I would purchase it and hold it until the Legislature should authorize the purchase; or, if they, the Board, saw fit to purchase it, I would take it from the State at its cost, with interest, if the Legislature failed to approve their acts. The latter course was adopted, and if it is not approved, and is desired, I will carry out my pledge.

Another item. The Board of the School at Coldwater found they could change their school room to one of the cottages, could at a very small expense

turn some compartments into a chapel and rooms for teachers, etc., and that underneath the chapel, where there was a fine basement, they could at a small cost lay a hardwood floor, calomine the walls, and make a large, beautiful playroom for the children to use when the weather was such that they could not safely play out of doors. The expenditure was small, and I believe wise. It must be remembered that the average age of these children is but about seven years. And, as I said before, the boards who are looking after the interests of the State so carefully, should be thanked for their foresight, and should be allowed a reasonable discretion in the management of the institutions under their charge.

I think it would be wise to enact a law requiring the boards of all institutions to make annual settlements with the State, covering all unused or accumulated balances into the State Treasury. This would be doing business in a business way. I believe the Board of Corrections and Charities are doing a most excellent work in the State, but think they are accomplishing their greatest good in connection with our county agents, jails and poorhouses, and I hope their powers and duties may be confined to the latter work, and that they may be relieved from looking after the State institutions. I recommend the law be changed accordingly.

#### THE SOLDIERS' HOME.

The board for the Soldiers' Home also submits its report. This Home was erected on a beautiful site near the city of Grand Rapids, which was purchased by its citizens at a cost of about \$16,000, and presented to the State. Plans and specifications were advertised for to construct a building that would accommodate at least 400 people. Bids were invited by advertisement and ranged from \$158,381 to \$99,667.61. The latter was accepted. The building was substantially completed and dedicated with appropriate ceremonies on the 30th ult. The furnishing of the same was not taken into account, and it will require the sum of about \$20,000 to meet that account. While the buildings of the State institutions outside of the State prisons have averaged to cost over \$1,000 for each person accommodated when they are full, yet this one has cost, as you will see by the within figures, not to exceed \$300 for each person it will accommodate, and its construction and material will compare favorably with any erected by the State.

The Home, since it was established, has accommodated a large number of old soldiers, but could not take all who applied, although deserving, on account of lack of funds appropriated for their maintenance. These old veterans have been scattered around among boarding houses since the law establishing it went into effect, and a visit to them will convince any person that the State did a just and deserving act in providing a home for them. They are indeed a helpless lot, and the State in its gratitude should provide liberally for their care while they live. I have no doubt but fully an average of 400 veterans will needs be accommodated, and when they have all passed away and the building is no longer required for their occupancy, it will be a most excellent one for the State to use either as an asylum or for other purposes. Other States have followed the example of Michigan in caring for its veterans, and I sincerely trust you will carefully look over the estimates required to carry it along and give it your liberal support. A full report is submitted. The amount required is large, but it is a large debt we owe to these old veterans,

and in our prosperity let us neither forsake nor forget them. I recommend, however, that the sum be reduced to two hundred thousand dollars, believing that the estimates can be cut down by the use of the labor of the inmates at much less cost, although they are very feeble as a rule, and a great majority of them are unable to perform any manual labor.

#### NOTARIAL COMMISSIONS.

The attention of the Legislature is called to the great amount of useless work that is entailed upon the executive office and the department of State, by the evident desire to compliment the friends of members by presenting them commissions as notaries public. When a member recommends a man for a commission, the Governor cannot, by any possibility, go further to learn if the commission is really desired by the one for whom it is intended. The facts are that thousands of these commissions are returned as not wanted soon after the close of each regular session, and it is thus evinced that the State has been put to much useless expense, and its officers are compelled to perform much needless work.

#### STATE WEATHER SIGNAL SERVICE.

The General Government has sent to the capital of the State an experienced member of the weather signal corps, and undertakes to give to us the full benefit of that useful service so far as it can do. This system has been of the greatest value to commerce for years past, and since it has been extended in its operations so as to reach the agricultural and other inland industries of some of the States, its usefulness has been much more marked. In order to make this service of more practical and widespread benefit the Legislature will be asked to render some very slight, but imperatively needed, assistance, and I recommend that this be done as early as possible in the session.

#### TAX COLLECTION.

As a general proposition I should be averse to any more patching up of our tax laws than can be avoided, but the facts are that there is some defect in the present system that our courts seem to be unable to reconcile to their own satisfaction or to the satisfaction of the taxpayers. This Legislature will be an exceptional one if it does not have before it a flood of measures designed to amend and change the present tax laws. But before any such work is done I suggest that you carefully study the advisability of substituting therefor what is commonly known as the "County System." There are men elected to this Legislature who are peculiarly well equipped to grapple this question, and I assure you it is one that has to be met and settled in the near future. It is at least worthy careful consideration.

#### EXPOSITIONS.

There are frequent calls on the State for representation at great industrial expositions, where the resources of the State might be displayed in a manner that would be of advantage, but during my term of office I have not felt that it was right to send representatives of the commonwealth to confer with the managers of the proposed exhibitions unless there was means at hand to meet the expenses. Other States have arrangements made by which contingencies

can be met, and I suggest that it may be well for this State to empower its Chief Executive, or some other authority, to meet such emergencies, and provide for the expenses thereof up to a reasonable amount.

#### THE FISHERIES.

The fisheries of Michigan are worthy of and should receive your attention and consideration, and, with proper legal regulation, may continue to yield a valuable harvest year by year, not only without diminution, but as the present aspect of fish-culture promises, with material increase. With confidence in the intelligent appreciation of this subject by the State Fishery officers, I commend to you the recommendations made by them in their Seventh Biennial Report, looking to the better government of the fisheries of the great lakes and interior waters, and to the extension of the State's operations in artificial propagation of food-fishes. Any question bearing upon the supply of food which is in such a marked degree dependent upon the State's police, and other legal powers, grows in importance as the population of the State increases. The remedial exercise of those powers to be just and advantageous, must anticipate in timely order the disasters they are intended to avert. Laws should be enacted to regulate the methods of fishing so that no preventable waste be committed, and that the natural reproduction be not interfered with. Artificial supply should be extended, as it gives proof of practical success. Some of the laws that are already enacted on this subject, need further provisions that will secure their enforcement.

#### MINERAL STATISTICS.

Under the law creating the office of Commissioner of Mineral Statistics, and defining his duties, as it now stands, the incumbent is obliged to pay all the expenses incurred in the prosecution of his duties, and also to publish his report at his own expense, and then supply the State with a thousand copies. In my opinion, this is a singularly unjust arrangement, and when the nature of the work is considered, it becomes oppressive. The value of the work of this officer, when done in the manner that it was performed by the gentleman who is now the State Geologist, and by the present Commissioner, is very great, and this burden should be taken off him.

#### A GOVERNMENT REQUEST.

Under date of July 22, 1886, Hon. L. Q. C. Lamar, Secretary of the Interior, wrote to me in relation to the requirements of Section 355 of the Revised Statutes of the United States in connection with a small tract of land described in his letter as containing three-fourths of an acre, situated in the township of L'Anse, Baraga county, State of Michigan, said to have been deeded to the United States by one Peter Marksman and wife for Indian School purposes, which land has, Mr. Lamar informs me, been purchased by the L'Anse Indians for that purpose, and the conveyance duly made and recorded.

Section 355 of the Revised Statutes of the United States provides as follows: "No public money shall be expended upon any site or land purchased by the United States for the purposes of erecting thereon any armory, arsenal, fort, fortification, navy yard, custom house, lighthouse, or other public building of any kind whatever, until the written opinion of the Attorney General shall be had in favor of the validity of the title, nor until the consent of the



"Legislature of the State in which the land or site may be, to such purchase, "has been given."

Mr. Lamar says the Attorney General of the United States has given his opinion as to the validity of the title conveyed by the deed, and it now remains under the statute quoted, for the Legislature of the State to consent to the sale, if it so elects. The correspondence on this matter is on file in the Executive office, and I leave the case for your consideration.

#### MONEY FROM THE GOVERNMENT.

Early in 1885 I received from the General Government the sum of \$1,642.21, the same being the allowance passed to the credit of this State, on the eighth instalment of our war claim against the Government. On the 31st of March last I appointed Hon. E. W. Keightley, of Constantine, the agent of the State, to push these war claims and make collections thereon, and he is now engaged in the work. His compensation is to be ten per cent on all collections made and the State is to be subject to no expense in the matter whatever. I have also received from the Government \$5,403.37 due to the State as swamp land indemnity; also, \$29,014.07, being money due the State on the five per cent accruing from the sales of Government lands within the limits of the State. Total cash received from the Government \$36,059.65. This has been deposited in the State Treasury, and the Treasurer's receipt therefor filed in the Executive office.

#### CONSTITUTIONAL AMENDMENTS.

I recommend that an amendment to the constitution be submitted to the people of the State with regard to the prohibition of the sale of intoxicating liquors. This question comes up at every sitting of the Legislature, and so many people have asked its submission to a vote that I recommend the same be done at this session and thus let the matter be settled. Also on any other subject where any considerable number of citizens ask that a constitutional amendment be submitted, it seems to me but just that their recommendations be listened to.

#### GETTYSBURG MEMORIAL.

The battle of Gettysburg, one of the greatest battles of modern warfare, considering the numbers engaged, was the turning point of the highest tide of the rebellion. On that sanguinary field, covering three days, no troops were more conspicuous for their gallantry nor sustained heavier losses than those from Michigan. Many of the States have made appropriations marking the positions occupied by their different regiments on the field, which are not only monuments to the valor of the regiments, but to the States who furnished them. This great battlefield being upon northern soil is much more accessible than any other, and there are many reasons why it has been selected for the purposes mentioned. Every State in the Union had troops upon that field, and I most earnestly recommend that an appropriation of at least five thousand dollars be made for the purposes hereinbefore named, and that a commission of three, made up from the infantry, cavalry and artillery, be appointed to co-operate with other States and carry out the design suggested. I hope it will

not be left for the soldiers of the State to furnish this money, as they did their part upon the field. This subject is brought to your attention at the request of the members of the Loyal Legion, made at their last meeting in Grand Rapids, the 30th ult. I sincerely trust you will give it your favorable consideration.

THE SUPREME COURT.

I recommend to you that a law be passed increasing the number of Judges of the Supreme Court to five. The absolute necessity of this is shown by recent decisions concerning the constitutionality of the tax law. In one court on the upper peninsula the law was held to be constitutional. An appeal was had to the Supreme Court and the decision was affirmed by a tie vote. A similar case was tried in a court on the lower peninsula. The tax law was held to be unconstitutional, and again affirmed by a tie vote. Consequently, in one portion of the State the law is held to be constitutional and in another portion unconstitutional, and there should be a fifth person to break the tie. I also recommend to you that the salaries of the Supreme Judges be increased to such an amount as will enable them to live and save something for after life. These offices are the highest and most important in the State, and the very best talent of the State should be induced to seek them. The high standard of the Supreme Court of Michigan, which is recognized in every State in the Union, should be kept up. Their salaries ought to be \$7,000 a year at least.

OFFICIAL SALARIES.

In this connection I also wish to call your attention to the alms threadbare subject of State officers' salaries. Much argument has been used, and many attempts have been made from time to time to adopt a Constitutional amendment increasing them, and it seems to me the time has come when this great State with all its wealth should pay its officers such salaries as will support them during their official terms. I also recommend that the members of the Legislature be paid a fixed salary of \$600 per term. I believe it will be a saving to the State, will shorten the Legislative term, and that much good will come of it. The truth is, our sessions are too long, and I think the work will be better and more thoroughly done by a short session than by a protracted one.

THE AUDITOR GENERAL'S REPORT.

I commend to your careful consideration the report of Hon. W. C. Stevens, Auditor General, relating to the commencement of the fiscal year being changed. His reasons given for such a change seem to me sound.

THE CASS STATUE.

The report of the Commission upon the Cass Statue has not been received, but will be forwarded to you no doubt in due time. The statue has cost much less than was appropriated for the same.

## MICHIGAN'S SEMI-CENTENNIAL.

The Semi-Centennial Commission, appointed by Act of the last Legislature, held its celebration at Lansing, June 15, 1886, and was in every way a success. The commission also has commenced an historical work, appointing Hon. S. D. Bingham, of Lansing, as Historian, who has accomplished very much during the past year. I recommend an appropriation of \$2,000 per annum to carry on this work. It is much less expensive now than it will be to write up a history of the State at a latter period, and it will also have the advantage of being much more correct. The Commissioners have been untiring in their efforts to fill their mission. One thousand copies of the proceedings of the celebration have been published, and I am certain you will approve the work accomplished when you look it over.

## THE LIVE STOCK SANITARY COMMISSION.

The Live Stock Sanitary Commission, also created by Act of the last Legislature, have been indefatigable in their efforts to exclude Texas fever and pleuro-pneumonia from the State, thus far with success. They have had the active coöperation of the Executive, and it is hoped that the precautions already taken will insure safety to the live stock of the State by keeping these dreaded diseases outside the borders.

## THE STATE TREASURY.

According to law the State Treasurer makes his report for the year ending September 30th. Our very able and efficient Treasurer, Hon. E. H. Butler, whose term of office expired with the 31st ult., has, in addition to his annual report, made a supplemental consolidated report, which has been placed before you. This report gives you the exact state of the State finances at the close of the year. In connection with this report I wish to caution you against a custom that has heretofore been practiced, of giving laws immediate effect making appropriations without first consulting the State Treasurer. In 1885 so many laws of this character were passed that at one time the Treasurer was obliged to advance on his own private credit, to continue payments as required and to protect the State's credit, over \$160,000 for the benefit of the State, a matter that might not always be convenient for a State Treasurer to do.

## BOUNTY CLAIMS.

Concerning the supposed fraudulently paid bounties to many soldiers of the State, I confess from reports and complaints I have heretofore received in great numbers, that the report of the Board of Auditors surprises me. It is brief, clear and comprehensive, and in order that it may not escape your attention I embody it verbatim in this message:

OFFICE OF THE BOARD OF STATE AUDITORS, }  
*Lansing, December 3, 1886.* }

*Hon. R. A. Alger, Governor :*

DEAR SIR—The Board of State Auditors, as authorized and instructed by Act 157 of the Session Laws of 1885, have carefully examined and determined as to the rights of certain claimants to State bounties, alleged to have

been paid by the State upon forged or fraudulent vouchers. Publicity was given to the time and place of meetings of the Board by advertisement in the daily papers of the principal cities of the State, and every facility and convenience afforded to claimants for the presentation of their cases. All claims presented were carefully investigated in detail, and as much time and labor given as each required. Vouchers and records were critically examined, witnesses sworn and questioned, and every possible method adopted to get at the facts in each case. A number of claimants, after seeing for themselves the records and vouchers, admitted that that they had signed the vouchers or assignments. In many cases, to save costs to claimants, their cases were investigated in their own localities, at the expense of the State, by an agent of this Board.

The Board have not found a single case where they were not satisfied that the claimants had either received the amounts due, or properly assigned the claim to a third party. Attached hereto you will find a list of claimants, with the adjudication and determination in each case.

All of which is respectfully submitted.

(Signed) H. A. CONANT, Secretary of State,

(Signed) E. H. BUTLER, State Treasurer,

(Signed) MINOR S. NEWELL, Com'r of State Land Office,  
*Board of State Auditors.*

#### SWAMP LAND INDEMNITY.

By Act of Congress, approved September 28, 1850, all the swamp and overflowed lands within the State were granted to the State. The grant was accepted, and the plats and field notes of the Government surveys were accepted as the basis for the adjustment of the grant. Under this arrangement 7,373,804.72 acres were reported by the Secretary of the Interior as coming within the grant, but of this amount only 5,659,217.14 acres have been patented to the State, leaving a balance due the State of 1,714,587.68.

Through errors in the local offices, or by design, the greater part of this deficiency has been disposed of by the Government. The claim for the deficiency has been prepared by the State Land Department and presented to the Interior Department. It has in effect been allowed, and the first instalment of indemnity for the lands sold received and covered into the Treasury. Some portion of the claim will no doubt be rejected, but it can be reasonably expected that the State will receive indemnity for the greater part of it. It is reasonable to hope that the State will receive several hundred thousand dollars from this source. This is the result of vigorous work by the Land Department of this State of late.

#### LABOR TROUBLES.

There have been, during my term of office, several strikes among the laborers of the State. The one involving the largest number occurred in the Saginaw Valley during the summer of 1885. Upon requisitions of the respective sheriffs of Saginaw and Bay counties, troops were called out, and it is with great pleasure I am able to state that, although a great loss in wages and stoppage in business was caused by the strike, no lives were lost or property destroyed.

## THE CAPITOL DECORATIONS.

The work of decorating the Capitol, under the appropriation of twenty-five thousand dollars, you have before you. The Board having this work in charge sincerely trust that you will approve what has been done. We think much praise is justly due Wm. Wright for the fidelity and taste displayed in carrying out the contract. I recommend that plans be asked for, to be submitted to you by Mr. Wright, to carry along this work, and that the necessary appropriation be made to complete it.

## NEW OFFICERS AND BOARDS.

A State Veterinarian was duly appointed, according to law; also a Board of Pharmacy, which is of great importance to the State. During 1885 the State was seriously threatened with small-pox, which became epidemic in Canada to an alarming extent. The State was thoroughly quarantined, and upon request, received the active coöperation of the General Government, and so thoroughly was it done, it is believed no case of small-pox occurred in Michigan in consequence thereof.

There have been several commissions appointed for commercial, agricultural and historical purposes. I beg to call your especial attention to the report of Justice Jas. V. Campbell, also submitted, concerning a proposed Constitutional Centennial Celebration, and ask for your favorable action concerning it.

## THE ADVISORY BOARD IN THE MATTER OF PARDONS

has been of incalculable benefit to the Executive. Under the law creating it, it has been possible to accomplish very much that otherwise could not have been done. This Board has taken great pains in examining the many cases who have applied for pardon, and its report, which is very full, is herewith submitted. The great amount of labor which the Executive of a large State is obliged to perform makes it utterly impossible for him to examine all the applications for pardon, and without a Board similar to this many deserving cases must have been neglected; and it is much better for the State to appropriate the small sum necessary to carry along its work than to allow a single innocent person to suffer imprisonment. I ask your committee to examine fully the work of this Board, which will be found in the Executive office, and will, I am sure, prove very interesting and instructive. I recommend that an appropriation be made for a salary for clerk of the Board, at \$1,200 per annum, besides a sum for the work of the Board equal to the former appropriation. The work has been so much more extensive than was anticipated that the appropriation having been exhausted for such clerk, the members of the Board, who received pay only when actually employed, are paying the clerk out of their own private means. This should not be. An examination of the prison records shows a very great and unjust inequality of sentences for the same crime by the judges of the different courts of the State. In many instances the sentence is three or four times as long as in others, for the same offense. I recommend that this Advisory Board be charged with the duty of thoroughly overhauling the prison records, and of recommending to the Executive such commutations as will in a measure equalize these punishments, unless, of course, as far as it is found the punishment is too light for the offense. This inequality of

sentences creates great disaffection among prisoners, and justly so. It is a very serious question, and should be, as no doubt it will be, carefully considered.

#### PRISONS AND PRISONERS.

I believe, in view of the fact that so many people are imprisoned who are not of the criminal class; it would be wise, just, and humane to pass a law establishing a ticket-of-leave system, to be guarded, of course, with every possible restriction, to be operated much the same as in the State of Ohio, and when it is thought a prisoner will reform if given an opportunity. However, connected with it should be a law enacted that by a simple process the person can be apprehended and returned to prison to serve out the balance of his sentence if he violated his parole. An attempt was made the past year in Jackson in the case of one Moore, who was pardoned conditionally, and who violated the terms of his pardon, to re-imprison him. The case was carried to the Supreme Court, the act of re-arresting and imprisoning him declared unconstitutional, and he is to-day a free man. This should not be, as the parole should be thoroughly understood to mean what it says.

I believe that very little is accomplished in prison in way of reform of convicts. From the very nature of the case they, as a rule, from the day of their incarceration to the time of their discharge, are planning some means of escape, or nursing some imagined wrong, and are therefore to a great extent in a constant state of rebellion. Therefore I believe the ticket-of-leave system, if carefully guarded, would, as a reform measure, work with beneficial results except upon the vicious and naturally criminal class.

It is a great pity that we have no really intermediate grade of prison where convicts not of the criminal class can be kept separate from this worst element.

My report in accordance with requirements of the law concerning pardons and commutations, is herewith submitted.

#### MORTGAGE FORECLOSURES.

Under the statute authorizing the foreclosure of real estate mortgages by advertisement, very great injustice may be, and I believe often is, done. All that is now necessary to effect such a foreclosure is that the mortgagee shall publish a notice in some newspaper of the county where the property lies, or if no paper is published there, then in the nearest published paper, once each week for twelve successive weeks, stating the name of the mortgagee and mortgagor, the amount due, time and place of proposed sale of property, etc. It is not required that a copy of this notice shall be served on the owner of the property or the person in possession of it, nor that any notice shall be given other than the constructive one by publication. This affords a golden opportunity for the greedy money-lender to make gain at the cost of the poor borrower. As a rule the value of the property greatly exceeds the amount of the loan. The borrower, through adverse circumstances being unable to meet the payments stipulated for, the right of foreclosure matures. The lender, by not urging payment, lulls in the debtor all suspicion of hostile action, while he quietly causes a notice of foreclosure to be inserted in some obscure paper of small circulation for twelve successive

weeks, and when the sale takes place himself becomes the purchaser. In the mean time the lender is not pressed for payment, and when at the end of twelve months thereafter he has obtained the necessary money and goes to the lender to pay the debt, he learns for the first time, when it is too late to redeem, that the mortgage has been foreclosed. The mortgage has passed into an absolute deed, and he has sold his property, possibly all he has in the world, for fifty cents on the dollar of its value. This is no fancy picture, but is simply what has actually occurred, not once, but many times. The statute should be so amended as to require personal service of a copy of the notice on the owner of the property when known, or shown of record, and on the person in actual possession of the property. It is astonishing that the law should have been suffered to continue in this objectional condition so long.

#### RAILROAD LEGISLATION.

Many bills were introduced in the last Legislature that by their terms were antagonistic to the railroads of the State. I am no advocate of the right of a railroad against the right of individuals, but both should stand on an equal footing. By an examination of the report of the Commissioner of Railroads you will ascertain that on fourteen of the principal railroads of this State the average local rate per ton per mile of freight hauled in the State of Michigan last year is 92-100 of 1 cent per ton per mile, or, to put the case a little more plainly, it is the hauling of a ton of freight, which would make a good wagon load for a farmer's team, 100 miles for 92 cents, or 23 cents to take the same load to market a distance of 25 miles. We can therefore see how cheaply railroads are doing our business. Added to this, the railroads are obliged to incur the expenses of loading and unloading such merchandise. The railroads of the State are paying for labor alone, which does not include salaried officers, \$10,000,000 per annum, and are to-day employing over 20,000 men. Add to this large force the number of men engaged in manufacturing cars, ties, fences, telegraph poles and other materials used by roads, and you will find that at least 150,000 people are supported by them, which, of course, includes their families. These people are fed by the products of your farms, which are thus given a home market. I have brought this matter to your attention to simply ask you that no legislation shall be had that will disturb the present prosperity of the State and the amicable relations that exist between all classes of its people. Let us hope that the present beginning of another era of prosperity may be long uninterrupted.

#### THE STATE LIBRARY

Will require its usual appropriation, especially to enable it to keep up the annual reports of courts.

#### MILITARY.

The State troops are thoroughly armed and equipped. Nearly all are armed with the new improved Springfield rifle, and the whole force is well uniformed, much of it being new. Two years ago the military fund was largely overdrawn and many debts left us as a legacy. Six companies

have been added to the force, as provided by the last Legislature, which have been mustered, armed and uniformed; and to-day this department is out of debt and a handsome balance has been turned over for the ensuing year.

This state of affairs is largely due to the able and untiring energy of Brigadier-General J. H. Kidd, Inspector General; Brigadier-General Geo. A. Hart, Quartermaster General, and to the State Military Board, consisting of Colonel Henry M. Duffield, Inspector-General Kidd and Colonel Chas. D. Long. Every item of expenditure has been carefully considered and all possible economy consistent with the efficiency of the troops has been practiced.

Of the troops it can be truthfully said that no finer body of men are enrolled in any State, and their drill is as near perfection as the most critical army officer could ask. This is due to the labors of Brigadier-General I. C. Smith, commanding, ably seconded by the commanding officers of regiments and companies.

The discipline of the men in camp when off duty can, and I trust will be, improved. The force is made up mostly of young men who look upon camp life somewhat as a holiday season, and while they are always ready, promptly, for duty when called, yet when off duty they can not always forget they were once boys, nor always remember they are now soldiers, and are too apt to practice boyish ways; nothing, however, of a vicious character. None the less, they are a splendid body of men and their presence in the State is indispensable.

I commend the several reports of the Adjutant-General, Inspector-General and Quartermaster-General to your careful scrutiny.

Brigadier-General John Robertson, Adjutant-General, has filled his office continuously from the commencement of the war to the present. He is able, conscientious and faithful. I am glad he is to be continued in office, as every old soldier in the State, as well as of the State troops, has a warm spot in his heart for him.

I wish to publicly thank the members of my staff, Brigadier-Generals J. H. Kidd and Geo. A. Hart, Colonels J. Sumner Rogers, Henry M. Duffield, Chas. D. Long, D. B. Ainger, Jas. N. Cox, Aaron T. Bliss and Jas. A. Kellogg, Lieut.-Colonels C. M. Devlin and Geo. H. Hopkins, Majors A. F. Parsons and G. R. Osmun, for their uniform attention to their duties when required. All veterans, all carrying the scars of wounds received in battle, they made up a military family of whom any executive would be proud.

#### THE MILITARY ACADEMY AT ORCHARD LAKE

Is, in a measure, a State institution; receiving, however, no pecuniary aid from the State. Nor does its chief, Col. Rogers, ask any. It is a most excellent school. One can always detect a cadet from the academy by his military bearing.

In order to encourage the young men who receive their education there, I recommend that a law be passed authorizing the executive to commission all graduates of that academy as line officers in this State, without command or pay, but subject to call at any time by the State should their services be required.

I also recommend that the law include graduates in the excellent military department of the Agricultural College, which has also my most hearty sympathy and approbation. Provided, always, that such graduates of either institution are residents of this State.



## PRISON LABOR.

I am well aware that I now approach a "battle field" bristling with the bayonets of different opinions, and that I am subjecting myself to a fire from many quarters. However, this great question must be met and I trust it will be, regardless of any motive save what is for the best public good.

In my inaugural two years since I recommended the abolition of the contract labor system. It was then a *sentiment*, and so little seriously considered by myself that when, at the closing hours of the session of the Legislature, such a bill was passed, after mature thought I felt obliged to defeat the measure and prevent it from becoming a law. This was very humiliating to me for the reason that I had to publicly confess that my recommendation that such a law be passed was not well considered. I was urged by people of all political parties in great numbers, to allow the measure to become a law, but could not do so under my convictions that it was impracticable as well as wrong. Since that time I have taken much pains to get all the light possible upon the subject, and the more I investigate the matter the stronger are my convictions that the contract system is the best and safest and ought to stand. There are but four conditions possible to adopt for convicts. These are, the contract system, the piece-price system, the State account system, and *idleness*. The latter I am sure you will not consider for a moment, as it means solitary confinement, degeneration and destruction. There is no condition so dreaded by prisoners as being locked in their cells in idleness. It destroys the mind and body, and the piteous appeals of prisoners so confined to be taken out and set to work, I am credibly informed, is terrible to witness.

This, then, reduces the number to three. I am fully aware that political parties of every profession declaim against the contract system. Have they considered it fully? We will take this system up first. Of course the main reason urged against it is that it brings the product of labor of convicts in competition with honest toil. If this is correct, and we will suppose it is for the moment, can it possibly be avoided? First, it is fair to suppose that the convict before his arrest and confinement was producing something. If he was not the State ought to make him do so, and every honest, hard-working laborer should say "Amen" to it. If he was producing something before conviction, then his product is not increased, nor is honest labor wronged by his change of location. Taking, then, for granted that these prisoners must work, we have this state of affairs that must be met. If they work, as they must, they must produce something. If produced, such articles as are manufactured must be placed on some market, and if on some market they must be sold *at, above or below* the regular market price. If the price be at the market rates, then, of course, the competition is a fair one. If above, the goods could not be sold, and that would be impracticable, and if below, then a great wrong would be done to honest labor, and all competing works would be obliged to either reduce the price of labor or close their doors. I do not believe contractors are in the habit of cutting prices, and so far as I have been able to learn such is not the case. The whole question resolves itself into this alone—shall the State sell its prison labor, thus ridding itself of all financial responsibility and risk of loss with a certainty as to its income, or shall it go into business on its own account with all its risk and opportunity for bad management? The product will be the same under either of the systems, and the consequent competition to honest labor necessarily the same. Prison employés will guard the

men, and mechanics superintend the work the same as now. Then what will be the difference? None, so far as the care of the men and amount of their product is concerned. I am aware that most wardens regard the piece-price or State account system with favor, but always think it is because they are anxious to manage a large business themselves. Not that they are dishonest, or have any wrong intent at all, but because they think they can manage the whole affair as well as a contractor, and here is their mistake. The contractor has had a business experience of a life time, while the warden has probably had none. Of course the Detroit House of Correction will be quoted, but that has grown from a small beginning up through a score of years, and is of small account as compared with our State prisons anyhow.

By reading the reports of the different wardens in the different States you will see they all agree that the average product of a convict is not to exceed from sixty to sixty-five per cent of a regular mechanic. Some place the percent above, but more below, these figures. Therefore, a contractor pays nearly as much for his labor as does the employer of honest men. He also takes his laborers in the main without any knowledge of the trade they are to follow, and teaches them to work upon his goods, and probably loses their services by expiration of sentence just as they are becoming valuable to him, and is forced to commence on raw hands again.

The next to consider is the piece-price system. This differs from the contract system only that the State furnishes the labor and the contractor the material. The competition to the outside world is just the same as in the contract system, only the State takes all the risk in breakages and imperfect goods furnished. The overseers and instructors are just the same as on contract work, as I remarked before. The former are always prison employes, the latter necessarily mechanics, and it makes no difference what system is adopted so far as the care of the prisoners or product of the prison is concerned. And a change by ordering the contractors to tear out their machinery and the State putting in new, after the customer is found and the business or articles to be manufactured settled upon, under the piece-price system, will cost the State at best hundreds of thousands of dollars and then be no better than the contract system in any respect, and much worse and more expensive in many.

To some extent the piece-price plan is used in both our prisons, and I recommend that they be allowed to remain as they are, or grow as seems best to a limited extent upon hand work, as often feeble and unemployed men can be so used.

Lastly comes the State Account system, which means always an immense loss and stre to be abandoned, in my opinion, by every State, ultimately, which adopts it. It has cost the State of New York millions of dollars to try the experiment, and the end is not yet. Suppose you adopt the State Account system. You must provide a working capital of at least \$750 to the man, which, for an average say of 1,200 prisoners, will make \$900,000. Then, what will you manufacture? You have the men and money, but no established business, no trade, no skilled mechanics, no purchasing agents, no selling agents; all this you can get except an established business, which only grows after years and years of toil, and always from a small beginning.

If you close out the contractors you can, perhaps, purchase their machinery, but not their business. Their customers are their own, but not yours. You can find an army of men who will be only too willing to work for a rich

State, but where will the responsibility lie? Then who is to manage this business if there is a change in the administration, and if the law retains the warden during good behavior, who is to be the judge of such behavior? And, if he is incompetent, or dishonest, who is going to take his place?

I tell you, gentlemen, no man can fill such a position be he never so honest and capable; no man can superintend a business until he learns it from the root up. Even were all this State account successful, where is the competition to honest toil to be changed? Gentlemen, you are the guardians of the State and its Treasury, and should look at these cold facts as they are. It is uncomfortable, I know, but a State account system is impracticable, and its adoption means an enormous debt for the State, a business that would ruin any private individual, and, in my opinion, a return to the present plan, after a great loss and when your contractors have all gone. I have received many letters and suggestions that the matter be settled by setting prisoners at work on public highways or at breaking stone. This is brutal, both to prisoner and his friends. In many instances convicts are innocent; in most cases his friends are. Of course you will not consider such a course for a moment.

Much is said concerning the ill treatment of prisoners, that they are overworked by contractors, etc., etc. If this is true the warden alone is to be blamed, as he and his keepers have entire charge of them, the contractors have nothing to do concerning their discipline. I confess to having no patience with people making such charges. They are either ignorant of the facts or sentimentalists who visit a prisoner in his cell who is guilty of the greatest crime, and at the same time forget the family made desolate by such crime. The prison is a place for punishment, not, of course, for inhuman treatment of men. The inmates are, as they should be, deprived of the luxuries and other pleasures of life. That is their punishment for wrong doing; but so far as being overworked is concerned, it is not true. The work of prisoners is no harder than that of honest men engaged in the same work in any of our shops and factories.

The product of both our prisons is not one-third of one per cent of that of the manufactures of the State, and beside there are two hundred and forty-three free men engaged about the two prisons who are thus withdrawn from the manufacturing classes and made consumers of the products of the farm and shop. I sincerely trust and believe you will give this great subject the earnest thought it deserves.

#### THE SHIP CANALS.

I wish to call your special attention to the importance of urging upon the general government the necessity of at once purchasing and improving the canals between Keweenaw Bay and Lake Superior. The importance of these water-ways both as a cut-off to save distance and as harbors of refuge in case of storms cannot be over estimated. At present they are too shallow to admit vessels of any considerable size.

#### IMMIGRATION.

Another great problem that must be solved in the near future is the one of immigration. Two years ago I recommended the continuance of the Commissionership of Immigration, but the Legislature saw fit to abolish the

office, and I am now satisfied that they were much wiser than I. An examination of the records of our asylums, prisons, poor-houses, and jails, will startle you when you find the great per cent of inmates that are foreign born. Bad people of all classes and conditions, criminals, paupers, partially insane, cripples, aged and infirm, are dumped upon our shores, having been sent from foreign countries here because it is much cheaper to pay steerage fare for them across the waters than to keep them, and they bring up in our jails, prisons, poor houses, and asylums, and are supported by the tax payers of our State. While I believe it is for the best interests of this country to invite people, no matter how large the numbers, to come here from foreign lands, provided they are healthful in body and in mind, capable of earning a living, and of making good citizens during time of peace, and who would be willing in time of war, should that ever come, to take up arms to defend this country, yet I would for ever exclude the class first referred to, and would not allow a person to immigrate to this country who cannot present a consul's certificate as to soundness of body, mind, and character. As I said before, this land of ours should not be a dumping ground for these paupers, nor should disturbers of the peace, such as Nihilists and Anarchists, from other countries be tolerated here. These are the disturbing elements, and an element that is growing in strength in our midst. I recommend that a joint resolution be adopted, asking our congressmen to urge that laws be enacted carrying out these views.

#### THE CHINESE AND THE MORMONS.

Another matter should receive your attention. There is, as you well know, on the western shores of this great country a horde of Chinese Pagans. They come from a country where the whole population of the United States in numbers could be taken from and scarcely missed. Their immigration to this country should be for ever stopped. They are not fit subjects to become citizens, they have no interest in this government, they send all their earnings back to their native land, and when they have accumulated a small sum they return there only to send out, to take their places, hordes of similar people. They disgrace labor; they will work for wages—and lay up the greater portion of their earnings—that will not support a white man. They are a “upas tree” to the growth of this country. I recommend that you urge upon our members of Congress the necessity of the enactment of a law that shall for ever forbid another one of that race from landing in this country. We have no use for them, and the sooner stringent laws are passed prohibiting them from coming here, the better it will be for the country.

The Mormon question ought to be settled at once. Polygamy should be strangled now, and I hope you will urge our members of Congress to take immediate steps to consummate this much desired object. It is a blot upon our flag and a disgrace to the nation.

RUSSELL A. ALGER.



# PARDONS GRANTED

DURING THE TWO YEARS ENDING

DEC. 31, 1886,

BY

# RUSSELL A. ALGER,

GOVERNOR OF THE STATE OF MICHIGAN.



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BY AUTHORITY.

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LANSING:

THORP & GODFREY, STATE PRINTERS AND BINDERS.

1887.



## PARDONS

GRANTED BY RUSSELL A. ALGER, GOVERNOR OF THE STATE OF MICHIGAN, FOR THE YEARS 1885-6.

STATE OF MICHIGAN, }  
EXECUTIVE OFFICE, }  
January 6, 1887. }

*To the Senate and House of Representatives :*

In compliance with the requirements of the constitution, I hereby present to the legislature a list of the pardons and commutations of sentence, granted during the past two years, together with the reasons therefor:

1. Henry H. Stearns, convicted in the Kalamazoo Circuit Court of perjury, March 2, 1883. and sentenced to the State Prison for four years. Pardoned March 12, 1885. Pardoned because the act of perjury was committed when he was under the influence of liquor, the use of which had been indulged in when almost crazed with grief at the death of his only child, and because no harm was done by his crime, nor was there the least of malicious intent in the act.

2. Bunn Archer, convicted in the Lenawee Circuit of placing an obstruction on a railway track. Sentenced for eight years from Dec. 4, 1883, and sent to the State Prison. Commuted to the Reform School until July, 1887. This commutation was conditioned on his good behavior, and was based on the belief that the Jackson prison was hardly the place for a mere boy not yet 16 years of age. He most flagrantly disregarded the conditions and was sent back to Jackson.

3. William McDonald, convicted of larceny in the Grand Rapids Recorder's Court, and sentenced for one year at the Ionia House of Correction, from Dec. 22, 1885. Pardoned May 27, 1886, because he was in the last stages of consumption. Died three days later.

4. Samuel T. Barnes, convicted in the Ionia Circuit of larceny in the day time, and sentenced to the Ionia Prison for two years from February 15, 1884. Pardoned May 27, 1885, because he was dying of consumption.

5. Alfred Jelsch, convicted in the Recorder's Court of the city of Detroit, of robbery and sentenced for five years at the Ionia House of Correction. Sentenced July 15, 1882. Pardoned June 12, 1885. Pardoned out to die.

6. Theopolis Roper, convicted in the Recorder's Court of the city of Detroit, of assault with intent to kill. Sentenced to the State Prison for twelve years from July 31, 1881. Pardoned because he was dying from dropsy, and his pardon



conditioned on his friends appearing to care for him, and see that he was taken home.

7. Frank Reynolds, convicted in the Berrien Circuit, of larceny, and sentenced June 15, 1885, to six months at the State House of Correction. Pardoned Sept. 2, 1885. This prisoner was but a mere boy, and by no means a bad one. His chief crime in the case against him appears to have been that he stole something to eat, while, in company with other boys, he was wandering about the country. I believe that, under all the circumstances, his future well being could be better secured at home than in prison.

8. Edgar O'Rourke, convicted in the Genesee Circuit December 10, 1884, and sent to the State Prison for two years. Pardoned on condition that he abstain from the use of intoxicants. His crime was forgery. Clemency was granted on the grounds that no one was injured by his act, and because of his previous good character, and for the further reason that his wife was poor and sick, and needed his care. Nearly all concerned in any way with his conviction, joined in asking for clemency. His sentence was commuted to expire Christmas day, 1885, and was ordered October 29, 1885.

9. Charles Wright, convicted in the Wayne Circuit of attempting to kill by means of poison. Sentenced October 4, 1861, for life. Pardoned October 29, 1885. The Advisory Board in the matter of pardons recommended a commutation of this man's sentence to twenty-five years, but I pardoned him unconditionally after he had been an inmate of the Jackson prison for over twenty-four years. His was a most remarkable case. He was accused of trying to poison his father, but no motive was proven, and all the testimony was of a circumstantial character. The gravest doubts existed of his guilt. His father never believed him guilty, and from 200 to 300 citizens of the town of Redford, where Wright lived, asked for his pardon. So far as known, there isn't a man on earth who believes Wright was guilty. I certainly did not, and acted accordingly.

10. James H. Moore, convicted in the Recorder's Court of the city of Detroit, of burglary, and sentenced Oct. 31, 1882, for seven years at State Prison. Pardon commuted to four years, and conditioned on his abstaining from intoxicants, from visiting places where liquors were sold, and with associating with persons of criminal repute. Moore had a companion in the execution of his crime, and each was equally guilty, but one got four years while the other (Moore) got seven. The circumstances seemed to warrant me in making his sentence even with that of his companion. However, he was charged with breaking the conditions I imposed, and was reimprisoned. A wealthy friend appealed the case to the Supreme Court, and that tribunal ordered his release.

11. Delbert Livermore, convicted in the Lenawee Circuit, of larceny, and sentenced Jan. 3, 1884, for eight years at the State Prison. Pardoned Oct. 29, 1885. A rigid investigation led to grave doubts of this man's guilt. He was accused of stealing a horse and buggy, which when sold for \$20 brought all they were worth probably. He was sent up for eight years, and about the same time the same court sentenced an influential rascal for 10 years for stealing nearly \$100,000. So grave were the doubts of Livermore's guilt that I released him.

12. James D. Hampton, convicted in the Oakland Circuit of obtaining money by false pretenses, sentenced Oct. 23, 1884, for three years at the State Prison. Commuted to 18 months. Commutation dated Oct. 29, 1885, and conditioned on his abstaining from the use of intoxicants. Clemency granted

because the man does not belong to the criminal class, and because his misdeed was committed under circumstances that incapacitated him from understanding the nature of his act. As he only obtained \$2 by his act, it was believed that the ends of justice would be amply subserved by this commutation.

13. William Flannigan, convicted in the Allegan Circuit of manslaughter, and sentenced for twelve years at the State Prison, from Oct. 4, 1877. Pardoned Nov. 26, 1885, on condition that he abstains from the use of intoxicants. Clemency was extended to him for various reasons. The man was over 70 years old, almost blind, unable to masticate his food, and was in other respects almost helpless. Furthermore the Judge who sentenced him stated, that with his present information, the term should have been made considerably less than twelve years. Many of the best citizens of Allegan county joined in requesting his pardon, and on the whole it was believed that the ends of justice had been fully satisfied.

14. Emory Hartford, convicted in the Kent Circuit of rape, and sentenced December 10, 1874, for twenty-five years at the State Prison. Pardoned November 26, 1885. The heinous nature of the offense of which he was charged was fully recognized, but, in investigating his case, I could not help noting the marked lack of uniformity in sentences for such crimes, and, judged by others, his was extraordinarily excessive. He was a minor when sentenced, and taking his age, and the reputation of the woman in the case, into consideration, it was believed that eleven years' imprisonment was all he deserved.

15. James Hitchcock, convicted in the Ingham Circuit of murder, and sentenced for life May 2, 1852. Imprisoned thirty-three years at Jackson, and pardoned November 26, 1885. Some of the best men and wisest jurists of the State petitioned for this man's pardon, and my reasons for granting it may be best summarized by adopting the exact words of a letter from Judge Johnson, before whom Hitchcock was tried. He said: "In the first place, I think it very doubtful whether the verdict ought not to have been for murder in the second degree; and, secondly, that the crime was the result of a sudden and uncontrollable passion, by a comparatively young and uncultured man, without any of the indices of a depraved and wicked heart; and thirdly, that his good conduct during his long imprisonment furnishes evidence that he deeply deplores his condition, and he has now arrived at the age of life that reasonably secures the public against any injury it may sustain from his release."

16. David Picard, convicted in the Sanilac Circuit of larceny, and sentenced for five years at the State Prison, from January 21, 1884. Pardoned December 12, 1885, because he was believed to be dying from consumption, and for no other reason.

17. John A. Reilly, convicted in the Nawaygo Circuit, of larceny. Sentenced June 6, 1884, for three years at the State Prison. Pardoned December 22, 1885, on condition that he abstained from strong drink, and kept out of saloons. His pardon was granted because it was believed he was innocent of the crime for which he was tried—having been convicted on perjured testimony.

18. Henry Austin, convicted of burglary of an office, and sentenced October 7, 1880, in the Lenawee Circuit, to serve ten years at the State Prison. "Austin," whose real name is William G. Ryan, was pardoned January 19, 1886, on condition that he put himself under the charge of his brother, a reputable business man of New York, and on the ground that I believed he

did not belong to the criminal class, and that he was fully impressed with the disadvantages of a wrong course, and that, under the circumstances surrounding the act, he would be saved to an useful and honest life.

19. George Alexander, convicted in the Kalamazoo Circuit of larceny, and sentenced for six months at the State House of Correction, from Dec. 14, 1885. Pardoned Feb. 17, 1886. When this man was sentenced one-half of his body was paralyzed. He grew worse in prison and when released he required the same attentions as a child. His case was such that it was believed that if punished longer he would die, while outside the prison he might live. For these reasons, and because he was so afflicted physically and mentally that the effect of punishment could not be that which the law contemplates, I ordered his release.

20. Henry McClellan, convicted in the Saginaw Circuit of larceny, and sentenced Dec. 10, 1885, to ninety days at the State House of Correction. Pardoned Feb. 22, 1886, because he was in the last stages of consumption and could live but a few days.

21. Charles V. Gillam, convicted in the St. Clair Circuit of murder in the second degree. Sentenced for ten years at the State Prison, from May 29, 1882. Pardoned Feb. 22, 1886, because he was dying from consumption and had but a few days more to live.

22. Horatio Mills, convicted in a Justice's Court in Rollin, Lenawee county, March 4, 1886, of larceny, and sentenced to the county jail for seventy-five days. Pardoned April 30, 1886, on account of the precarious illness of his wife.

23. Elias Wilson, convicted in the Cass Circuit of arson, and sentenced to fifteen years at the State Prison, from Dec. 10, 1878. Pardoned March 8, 1886. Pardoned from the belief that he was innocent. He was convicted entirely on circumstantial evidence, and the testimony of one man who has since confessed that he committed perjury. The judge, several of the jurors, the prosecuting attorney and many reputable citizens joined in this view of the case and asked for his release on these grounds.

24. John D. McClellan, convicted in the Clinton Circuit of forgery, and sentenced April 18, 1885, for two years and three months, at the State Prison. Pardoned April 15, 1886, because he was dying from consumption.

25. Almon Bailey, convicted in the Lenawee Circuit of horse stealing, and sentenced January 30, 1884, for three and a half years at the State Prison. Pardoned June 1, 1886, on conditions of leading a more correct life. It was believed that his act was committed more in boyish recklessness than from any criminal or vicious disposition. It was also believed that he had been punished enough, and would hereafter lead an honest and respectable life.

26. Charles Mason, convicted in the Bay Circuit of stealing a cow, and sentenced to five years at Jackson, from Oct. 11, 1884. Pardoned June 14, 1886, because it was believed that the cow was stolen by another man, who sold her to Mason.

27. Charles Johnson, convicted in the Ionia Circuit of larceny, and sent to the county jail for eight months, from Feb. 27, 1886. Pardoned June 23, 1886, because it was believed he had been punished enough for what he had done.

28. Victor E. Robinson, convicted in a Justice's Court in East Saginaw of being a common drunkard, and sentenced to the Detroit House of Correction for one year, from April 21, 1886. Pardoned July 12, 1886, on condition that he reform, and in the belief that he would do so, and also for the sake of his wife.

29. **Augustus Duval**, convicted in the Oceana Circuit of rape, and sentenced for fifteen years, from August 4, 1880, at the State Prison. Pardoned July 14, 1886, for the reason that it was believed he was entirely innocent. This was adduced from the fact that an examination of his alleged victim, a mere child, resulted in showing that her person had not been violated.

30. **William Fish**, convicted in the Circuit Court of St. Clair county, of burglary, and sentenced to the State House of Correction for four years from Dec. 20, 1884. Pardoned July 15, 1886, because he was dying from consumption.

31. **William Gage**, convicted in the Oakland Circuit September 27, 1884, of assault with intent to commit rape, and sentenced for six years in the State Prison. Pardoned July 15, 1886. Pardoned because he was paralyzed, and had diabetes to such an extent that he could live but a short time.

32. **Freman Cargin**, convicted of murder in the Saginaw Circuit, and sentenced to the State Prison for life, December 28, 1876. Pardoned July 21, 1886. This pardon was granted in the belief that Cargin was innocent. One Alexander, a woman named Smith, Freman Cargin, and Mrs. Cargin were all convicted of murdering Mrs. Smith's husband. Mrs. Smith died in prison, and on her death bed confessed to having, by her perjury, brought about the conviction of the Cargins, hoping thereby to save herself. Her confession was made when her mind was clear, and was the last thing she ever said. It will be remembered that Mrs. Cargin was pardoned by a previous Governor, for the same reason.

33. **James D. Cannivan**, convicted in the Circuit Court of Muskegon, of rape, and sentenced to State Prison for life, September 9, 1873. Sentence commuted July 21, 1886, to make his term twenty years from the date of sentence. Public opinion ran very high against this man at the time of his trial, and the Executive believed that the sentence verdict was, to a great extent, influenced by the feeling extant then, and was too severe, when compared with other sentences for kindred offenses.

34. **Thomas Kelly**, convicted in the Jackson Circuit of larceny, and sentenced to the State Prison for four years, from December 14, 1883. Sentence commuted July 21, 1886, to expire September 1, 1886, on condition that he keeps away from evil associations, and from places where liquors are sold. While I make no pretense of believing that Kelly (who was but twenty-one years old when his sentence was commuted), I was willing to assist in an effort to save him outside the prison walls.

35. **Geo. W. Nixon**, convicted in the Oakland Circuit of assault with intent to commit rape, sentenced December 21, 1885, to the State House of Correction for five years. Sentence commuted July 21, 1885, to two years and a half. Clemency was based on the fact that Nixon is physically, mentally, and morally a dwarf. The girl alleged to have been attacked was larger and stronger than he, and resistance on her part would have made his efforts of no avail. All things considered, it was believed the sentence was heavier than the circumstances warranted.

36. **John Lowry**, convicted in the Houghton Circuit of embezzlement, and sentenced September 7, 1884, for five years at the State Prison. Pardoned August 27, 1886, on representations that Lowry was dying from disease of the kidneys. This pardon was ordered by Lieutenant Governor Archibald Butters, who was then acting as Governor during my absence from the State.

37. **Peter Shellen**, convicted in the Kent Circuit of murder in the second

degree. Sentenced December 3, 1873, for twenty years at the State Prison. Pardoned September 22, 1886, because investigation showed that he was convicted on the testimony of one man, whose evidence is now believed to have been wholly unreliable, and for this reason it was thought the prisoner is innocent.

38. Victor Mominee, convicted in the Monroe Circuit of larceny, and sentenced April 13, 1885, for three years at the State Prison. Pardoned Oct. 13, 1886, on condition that he abstains from strong drink. His offense consisted of stealing \$2.25 as alleged, and if it was done at all it was done while the man was drunk. The judge and jury and leading citizens asked for his pardon, and the judge stated that the prisoner had already served as long a term as he should have given him had he been correctly informed of his previous life.

39. Mrs. Etna Brass, convicted in the Missaukee Circuit of Murder, and sentenced Oct. 21, 1886, for life at the State Prison. Sentence commuted Oct. 27, 1886, to confinement for life at the Detroit House of Correction, in accordance with the statute [Section 9864-5, Howell's Compiled Statutes of Mich.] which directs that women may be imprisoned at the Detroit House of Correction, instead of at the State Prison.

40. John Fay, convicted in the Mecosta Circuit of burglary, and sentenced Dec. 31, 1883, for five years in State Prison. Pardoned Oct. 27, 1886, because he was believed to be dying from consumption.

41. Patrick O'Leary, convicted in the Recorder's Court of Detroit of breaking in and entering a store in the night time. Sentenced to the State Prison for 10 years from March 14, 1885. Pardoned Oct. 29, 1886, because he was suffering daily hemorrhages of the lungs, and was believed to be dying of consumption.

42. Robert McHaffey, convicted in the St. Clair Circuit of burglary, and sentenced to the State Prison for two years, from Sept. 24, 1885. Pardoned Oct. 30, 1886, because he was believed to be dying of consumption.

43. William Geyhardt, convicted in the Clinton Circuit of burning a dwelling in the night, and sentenced Jan. 12, 1886, for a life term at the State Prison. He was given the benefit of a commutation to two years from the date of sentence, the commutation being granted Nov. 29, 1886. This was a remarkable case. The law provides only one punishment for the crime of which he was convicted, and that is imprisonment for life. Technically he committed the crime, but it was from no evil or wicked intent. The house stood on premises he had leased, and was occupied by people of bad repute. The house itself was of no value, and he turned the occupants out and burned the building, as it seemed he could get rid of the people in no other way, and he appeared to have thought he could legally adopt the means he did to get rid of them. The judge, jury, officers, supervisors of the county and a majority of the voters of the town of Bath asked for clemency for him and it was granted, because of the facts above stated, and further because of the man's recognized good character and freedom from criminal intent.

44. Minnie Pine, convicted in the Menominee Circuit Oct. 2, 1886, of keeping a house of ill-fame, and sentenced to the Detroit House of Correction for one year. Sentence commuted Dec. 28, 1886, so as to make her term expire Feb. 1, 1887. This action was based upon the personal solicitations of Judge C. B. Grant who presided at her trial, and the prosecuting attorney who prosecuted the case. They believed it would be better for her.

45. Koran Larson, convicted in the Muskegon Circuit, March 11, 1884, of

murder in the first degree, and sentenced to the State Prison for life. Her sentence was afterward commuted from imprisonment at Jackson to the Detroit House of Correction. Pardoned Dec. 29, 1886. Pardoned because she was convicted during great excitement which attended her trial, and her husband, who was arrested and tried for the same offense at a time when the excitement had in a great measure ceased, was acquitted, though tried on the same supposed facts, and consequently it is my belief that Mrs. Koran Larson is innocent of the crime charged.

46. Joseph D. Salsig, convicted in the St. Joseph Circuit, July 21, 1885, and sentenced for three years at the State House of Correction, the charge being embezzlement. Pardoned on condition that he abstain from the use of intoxicating liquors and sign an agreement thereto. Done because of his previous good character and in the belief that he is not identified with the criminal classes, his one wrong act being committed when under the influence of liquor. Also because it is fully believed he will lead a correct life. Many good citizens, including the manager of the business to which the money he took belonged, joined in asking for this pardon.

47. James Johnson, convicted in the Barry Circuit, on a charge of murder, second degree, and sentenced Feb. 19, 1880, for fifteen years at the State Prison. Sentence commuted Dec. 31, 1886, to ten years, with all good time credited. This clemency was granted on the recommendation of Warden H. H. Hatch, which was based on his knowledge of the man's extraordinary good conduct, his faithfulness, and trustworthy habits, he being in those respects the best man in the prison.

48. John W. Beverly, convicted in Kent county of burglary and larceny, and sentenced March 15, 1886, for five years in the State Prison. Pardoned Dec. 31, 1886. This man's offense consisted of stealing some chickens from an out-house, and the property stolen was not to exceed the value of \$25. Pardoned because the sentence was considered excessive for the crime committed, and because he had a destitute family, consisting of a wife and six children.

RUSSELL A. ALGER.



MESSAGE

OF

CYRUS G. LUCE .

GOVERNOR,

TO THE

MICHIGAN LEGISLATURE,

JANUARY 6, 1887.



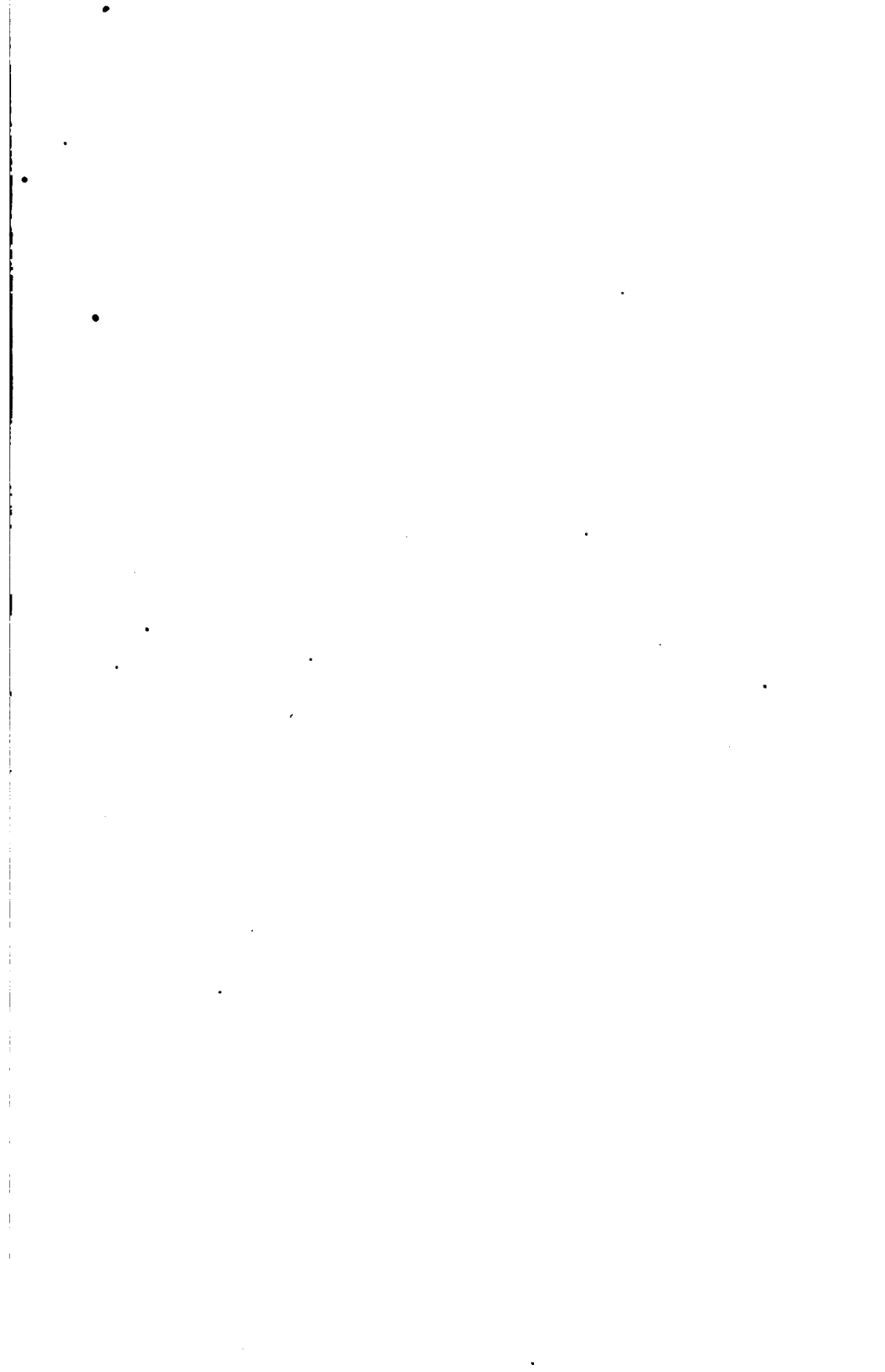
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1886.





# GOVERNOR'S INAUGURAL MESSAGE.

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GENTLEMEN OF THE SENATE AND HOUSE OF REPRESENTATIVES:

By virtue of the constitution and laws of our commonwealth, you have been selected and authorized to speak in the name of a great people, who, through natural advantages, aided by thrift, enterprise and liberal institutions, claim a place in the front rank in the sisterhood of states. The increase of population and wealth, the diversity of pursuits, the establishment of new institutions, the enlargement of old ones, the demand for new laws, the revision and amendment of those now existing, all place increased responsibility upon the Legislature, as well as upon other departments of the State government.

We meet at this time under favorable auspices. Peace and good order prevail throughout our borders, we are exempt from famine and pestilence, and beneath such providential smiles we are about to assume the discharge of duties assigned us by a confiding people; and in so doing it is meet and proper for us to make grateful acknowledgement to the "Giver of all Good" for the blessings and bounty bestowed upon us.

The constitution requires both the retiring and incoming Governors to give to the Legislature information by message of the condition of the State, and to recommend such measures to them as shall be deemed expedient. My predecessor, who has so satisfactorily discharged the executive duties of this State during the last two years, has, doubtless, given you all the data and recommendations necessary for your guidance. But in compliance with the fundamental law of our commonwealth and established custom, your attention is called to some subjects for legislation, which are commended to your careful consideration.

We have been entrusted with the affairs of state but for a brief period, yet during our terms of office measures will be adopted and laws passed that will in effect reach far beyond the lapse of our terms. No general revision of our laws is required, and it is safe to assume, that no law should be amended unless clearly required for the public good.

In briefly outlining certain legislation that impresses me as being desirable, and indicating the policy that will govern my action, let me assure you in advance, that it will be my highest ambition to coöperate with you in the adoption of measures that will serve the best interests of the people and add to the welfare and common good of this great State. Much of your work will necessarily be devoted to the care

and maintenance of our various institutions. Their consideration, importance and requirements will doubtless receive your best thought and wisest action. Full reports of all the State institutions will be laid before you at an early day, containing information more in detail than can be given here.

#### OUR COMMON SCHOOLS.

It is the pride of our people that ample provision has been made for the education of every child within the State. An almost universal sentiment exists in favor of free schools, and however much we may differ upon other subjects upon this we are of one belief.

The diversity of text books in our common schools is a subject much discussed, and upon which opinion is greatly divided. Could a uniformity be obtained without retarding new methods and without chilling the spirit of progress that has characterized the later years of educational advancement it would be most desirable.

Your first aim is the best education to the children of the State, and secondary to this is the greatest economy in the accomplishment of such end.

#### THE UNIVERSITY.

I suppose that no citizen of the State is without pride in our widely celebrated University. The Board of Regents will present reports and memorials more in detail of its needs as the session progresses. The excellency of its courses of study attracts to it constantly increasing numbers, and by reason of this comes the increased demand for facilities to maintain its established high character.

The Board of Regents ask for seventy-five thousand dollars as a part of their needs for the erection and equipment of a building for a microscopical and historical laboratory, a physiological laboratory, and a laboratory for teaching physics, and natural philosophy.

Another purpose included in the said amount is the establishment of a hygienic laboratory. This last named object is a new feature recommended by the State board of health. While the Board of Regents do not urge this, they indicate a willingness to take charge of the same if established. The first departments above enumerated are those already existing, and appropriations are only asked for the purpose of more fully developing their usefulness and answering their growing demands; the last, however, calls for the establishment of a new branch, and requires due and careful consideration. And this, not alone because of present appropriations asked, but because of the after appropriations it may entail upon the State, and the kindred demands for other branches that may be clinging to it. Should this latter object be thought inadvisable at the present time, the appropriation above named could be correspondingly reduced without crippling the first-named objects.

#### THE STATE NORMAL SCHOOL.

From this institution has gone forth an army of teachers who have done much in moulding the character of the common schools of the State. Its influence is felt in every part of our commonwealth. It is one of the long

since established landmarks in our educational system, and has always received favorable recognition at the hands of the Legislature, and it is believed that its wants will be carefully considered by you.

#### AGRICULTURAL COLLEGE.

This institution enjoys the proud distinction of being a pioneer of its class, and of still being in the front rank of industrial colleges of the land.

The tendency of the most distinguished educators is toward the industrial and practical, and this college is in line to respond to such demands of a growing and progressive people.

Congress made the munificent grant of 240,000 acres of land to the State for the maintenance of an agricultural college where the mechanic arts and military tactics should be taught. Through provisions made by the Legislature of 1885 the terms of the grant are now fully answered. Buildings have been erected and tools and machinery procured.

The mechanical department is in full working order, a hall for military drill has been provided and the general government has detailed an officer to teach military tactics. While the endowment fund from the sale of such lands is sufficient to pay the current expenses of the school, yet the rapid increase in the attendance calls loudly for more room. It has seemingly become the settled policy of the State to furnish ample accommodations at all our educational institutions for all who desire to attend. I trust that the claims of the Agricultural College will receive your careful attention.

While the Board do not now ask for an appropriation for the following purpose, yet at some time in the near future facilities ought to be provided for the admission of girls to this school. The anomalous position it now occupies urges itself upon our attention, for in all other educational institutions of the State provision is made for the co-education of the sexes.

#### STATE PUBLIC SCHOOL.

Michigan enjoys the distinction of having been the first to establish a school of the exact character and aim of the one at Coldwater. The State has assumed the task of taking under its guardianship the homeless and friendless children found within our borders untainted with crime and of laying the foundation at least for their education, and then of providing them with homes. In the homes so found these dependent ones are guarded and their care and usage are vigilantly watched and followed, by agents of the State and school, in after years.

Such success has attended the management of this institution that while as many children have been received by it during the last year as usual, yet enough more have been placed in good homes so that the number now in the school is less than it was a year ago.

The fear at one time entertained that it would prove an asylum for grown-up boys and girls is thus removed, and its character has become well established as the great distributor of our dependent waifs and characterized by a foster parental devotion and watchfulness.

## GOVERNOR'S INAUGURAL MESSAGE.

## STATE REFORM SCHOOL.

This institution is an outgrowth of the civilization of this progressive age. Its foundation purpose is to restrain and reform the wayward boys and to educate and fit them for lives of usefulness.

During the last two years many have been placed in homes with good results. This feature of the work should be encouraged. The natural place for boys and girls is in a good family with its homelike surroundings. The laws ought to be amended so that the State may exercise watchful care over them in these foster homes.

## INDUSTRIAL HOME FOR GIRLS.

This is one of the new institutions the entire usefulness of which is not yet fully tested.

The able board having it in charge is sanguine that the school is doing much to reform some and to save others from depravity and degradation. The tender age at which they are admitted gives much confidence that the fond hopes of its friends may be realized in this respect. Its needs will be fully set forth by the board in their report.

## MICHIGAN SCHOOL FOR THE BLIND.

Next to the loss of reason as an affliction is the loss of sight. Our State, in common with all civilized countries, has made ample provisions for their stricken ones, and here at the capital is located the school, where you will all enjoy ample opportunity to visit the institution and judge of its needs and of the progress made by the pupils.

## MICHIGAN ASYLUM FOR THE INSANE.

This institution, the oldest of its class, was opened for the reception of patients only twenty-eight years ago. Now we have four and they are all full or nearly so, and yet provision is not made for all of this class. With a new asylum recently completed, with capacity for 500 patients, we are still confronted with the fact that before the next legislative session shall arrive there will be no room for the admission of patients in any of the State asylums.

We have three asylums similar in design and character. Many of the patients are harmless but incurable. The State owns a farm in connection with the asylum at Kalamazoo. The Board of Trustees ask for an appropriation of \$23,000 to construct four houses on this farm that will accommodate one hundred and twenty patients. Sufficient room for this number of inmates in the ordinary asylum would cost \$120,000. Sound policy and wise economy induce me to urge upon the Legislature the propriety of this appropriation. Other needed appropriations are asked by the board, but more important than all others is the one for the colony houses. If successful the system can be adopted at the other asylums, and they may be thus relieved from their anticipated crowded condition.

## INSTITUTION FOR DEAF AND DUMB.

The board has made a full report of its condition and needs. They ask for an appropriation of \$18,000 for the purchase of 180 acres of land adjoining the institution. Some addition to the land now owned may be desirable, but the policy of purchasing so large a tract is doubtful. An appropriation of \$11,000 is also asked for the erection of a hospital. While some provision should doubtless be made for the sick, yet the objections to separate hospital buildings are so serious that I do not believe that this appropriation should be made. Other and better plans can be devised for those requiring hospital treatment.

Humanity and good economy demand that these afflicted ones shall be cared for. No other unfortunates appeal so loudly to us for relief and proper care as do these objects of our sympathy and protection.

## THE EASTERN ASYLUM AT PONTIAC.

This institution has room for 700 patients, and they are now accommodating 658. The board desire an appropriation for the coming two years, which they will make known to you in their report.

## THE NORTHERN ASYLUM AT TRAVERSE CITY.

This institution is in excellent condition, and their wants are confined to a small appropriation which they ask for the purpose of buying more land. All concur in the opinion that the land is needed, and the price at which offered is reasonable.

## ASYLUM FOR INSANE CRIMINALS AT IONIA.

The location of this institution in connection with the House of Correction was very unfortunate in every respect. The board ask for an appropriation of \$20,000 for an extension of the building. Though their present capacity is full to overflowing I sincerely hope that no money will be appropriated for an extension of the building where now located. These inmates must be cared for by the State, and while it cannot be done at the ordinary asylums an institution should and ought to be provided for them at an early day at some place removed from prison walls.

## STATE HOUSE OF CORRECTION AT IONIA.

The whole subject of prison management in all of its bearings and connections will claim, and I doubt not will receive, the most careful consideration at your hands. The question of prison labor is attracting more general attention than ever before. What to do with our convicts is a problem yet only partially solved. That they must work is almost universally conceded. Their health, future welfare, humanity and economy all unite in demanding this; and justice to the free workers of the State demands that the depressing effect of their labor upon free labor and its products should be reduced to the lowest minimum. How to find employment for the prisoner so as not to compete with free labor, or to the least extent, is the question that confronts prison management as well as legislation. There is a wide-spread feeling existing

against contracting this labor and favoring the employment of prisoners on State account, and which has been suggested and to some extent adopted in the State. If this plan is generally adopted it will require heavy appropriations for implements and machinery and for a working capital for material. Again, should this plan be pursued it is not easy to see how competition with free labor will be removed or much reduced. Nor will it be sound policy to employ them in non-productive pursuits, because the support of the prison would place a burden upon those we would be glad to aid.

Nor could such non-productive employments fit them for the active duties of life when they again become free men. But in whatever manner the convicts are employed, either by contract or on State account, it should be done so as to reduce competition with the free workers, and affect the price of the product of his toil to the least possible extent.

That the contract system is to be abandoned sooner or later seems apparent, and just what shall take its place is a question challenging your best thought and wisest action.

The board ask for an appropriation to purchase land adjoining the House of Correction. As the inmates can work the land, its purchase seems advisable.

#### THE STATE PRISON AT JACKSON.

This institution asks for large appropriations for improvements and repairs. Its financial management has been most excellent. Its requirements will be largely governed by the policy to be pursued in relation to convict labor, and in this connection your attention is called to the various recommendations of the Board of Corrections and Charities, and to the report of the commissioner of labor. As will be observed, an entire revolution of the present system of prison management is called for. Considering the radical changes advised, I trust the recommendations of the Board will not be concurred in without careful investigation and thought. The tendency of the proposed plan will be to take the management of the prison out of the hands of the people and place it in the hands of a board. This I do not believe to be a wise policy. Classification can be provided just as well without as with the consolidated board of managers. The one board will be more expensive and cumbersome and without the corresponding benefits. Following out the same policy, a recommendation is also made that the construction and management of all the jails in the State be taken from the local authorities and placed in the hands of one supervisory board.

Such might prove to be a good policy, but my strong faith in the intelligence and virtue of the people leads me to doubt the propriety of the experiment.

No more important questions will be considered at this session than those relating to the prisons and their management, and to your good judgment these matters are submitted.

Last but not least of our public institutions is the *Soldiers' Home* at Grand Rapids.

In 1885 the Legislature, actuated by principles of patriotism, made provision for the establishment of a home for honorably discharged soldiers and sailors who had served in the war of the rebellion. The structure has been completed, and on the 30th of December last was

dedicated with appropriate ceremony to the purposes for which it was constructed. Its managers will furnish you with a statement of the amount needed for current expenses.

Below will be found the amount of appropriation made to the several institutions for 1885 and 1886, and the amount asked at this session so far as I have been able to ascertain, for the years 1887 and 1888. We cannot afford to impair or cripple the usefulness of any of our institutions. The educational, charitable and penal, must be provided for, but the most scrutinizing care must be exercised in making appropriations. No money ought to be appropriated except when a clear necessity exists for its use.

## APPROPRIATIONS.

	1885-86.	Asked for 1887-88.
Michigan Asylum.....	\$22,000 00	\$49,553 00
Eastern Asylum.....	\$15,000 00	
Eastern Transfer.....	15,000 00	
	30,000 00	
Northern Asylum.....	136,700 00	3,809 17 special
Asylum for Insane Criminals.....	31,250 00	31,180 00
Reform School.....	127,000 00	104,000 00
		17,700 00 special
		\$121,700 00
State Public School.....	91,200 00	70,200 00
		8,500 00 special
		\$78,700 00
Industrial Home for Girls.....	73,500 00	68,820 00
		35,500 00 special
		\$104,320 00
Michigan School for Blind.....	36,920 00	56,000 00
		912 07 special
		\$56,912 07
Deaf and Dumb Institute.....	120,425 00	105,000 00
		37,925 00 special
		\$142,925 00
State Prison.....	45,940 00	117,200 00 special
State House of Correction.....	6,860 00	13,775 00 special
State House of Correction and Prison, U. P.	150,000 00	
Agricultural College.....	57,720 00	73,565 00
University.....	107,500 00	
1-20 Mill Tax.....	81,000 00	211,565 94
	\$188,500 00	
State Normal School.....	65,700 00	
Mining School, U. P.....	25,000 00	
Soldiers' Home.....	150,000 00	200,000 00
Fish Commission.....	32,700 00	
State Library, purchase of books.....	6,000 00	6,000 00
State Officers and State Government.....	1,491,774 90	1,550,000 00
Michigan Superintendents of the Poor.....	300 00	300 00
Pioneer Society.....	360 00	



The establishment of an institution for the care and education of the feeble minded is recommended to your thoughtful consideration. Many of these are susceptible of great improvement, and their unfortunate condition commends them to the sympathy of the humane. In the poor-houses of the State and in families, may be found nearly one thousand feeble minded of varying degrees of affliction.

#### TAXATION.

Slowly but surely taxation increases, and this is rendered the more burdensome because with the great mass of taxpayers the ability to pay diminishes. In many instances the tax amounts to more than the net income of the property taxed. High taxes necessitate high rents and higher interest, and in this way reacts upon those whose names do not appear upon the assessment rolls. Such taxation bears heavily upon agriculture. The farmer's property is all in sight and cannot escape assessment.

Thus, while they pay their own just taxes, a portion of those which ought to be borne by others is also included in their assessment.

It is no exaggeration to say that it requires twice as much of the products of the farm to pay the aggregate taxes as it did eight years ago. It is a duty we owe to the people of the State to use all just means in our power, consistent with the welfare of the State, to reduce the burdens of government, and secondly, to revise the tax laws so as to more equally adjust the burdens.

It will afford me great pleasure to coöperate with you in devising ways and means to reduce the expenses of State and local government and of equalizing taxation. Our system of government requires that the public shall provide tribunals for the adjustment of differences between citizens. For this purpose our judicial system provides justice, probate, circuit, supreme and municipal courts. These are all an expensive necessity, but the large part of the expense is incurred in the maintenance of our circuit courts, and much of it in the trial of trivial cases that have been appealed from justice courts. The public furnishes these tribunals at an expense often ten times the amount in controversy.

In this there is neither justice nor good sense and I most respectfully urge the passage of a bill that will prevent an appeal from a justice court to the circuit court when the judgment does not exceed the sum of twenty-five dollars. We have high judicial authority for saying that this can be done without conflicting with the constitution or any principles of justice. Crime and criminals impose endless expense upon the State and every effort should be made to prevent the commission of crime and the multiplication of criminals.

To this end it is hoped that the law will be amended so that the age of female infants' consent shall be increased from ten years of age to at least fourteen. This subject is one attracting much attention and thought in this country and in Europe. It is believed that the change indicated would prevent many from entering the paths of crime, and should it fail in this respect humanity demands its enactment.

#### CONCEALED WEAPONS.

We are reminded by an almost every day occurrence that the habit

now so prevalent of carrying concealed weapons brings to our attention the news of murder, manslaughter and accident. Not alone men, but boys of all ages are ready upon the least provocation to use the deadly weapon. School teachers and school boys go to their duties and lessons armed. The custom should be prohibited by the most stringent legislation.

#### PRIZE FIGHTING,

With or without gloves, is another debasing and degrading practice that is alarmingly on the increase. These brutal exhibitions and their publication are demoralizing and instigators of crime, and should be prevented by more strict enactments.

The full enforcement of the laws relating to the sale of intoxicating drinks, especially to minors and confirmed drunkards, would do much to lessen crime, and relieve overburdened taxpayers.

We have thirty Circuit and Superior Courts in the State. In each of these, at least twenty-four jurors are summoned to appear at every term of court. The jury system is revered as being one of the great safeguards of liberty handed down to us from ancestors, and any change here suggested is made with deference to it. The Constitution of Michigan wisely, in my opinion, provides that "the Legislature may authorize a trial by a jury of a less number than twelve men."

The plan of reducing the number to six has been tested in justice courts with such satisfaction that there is no general demand for an increase in the number required.

With our general education, certainly six men are as competent now to try cases, civil and criminal, in our circuit courts, as were twelve men when the great necessity of trial by jury gave birth to our present system.

It is not a difficult matter to declare that economy must be practical, and unnecessary burdens removed. But I have also endeavored to point out and recommend to your favorable consideration a few specific ways in the line of reduction and the means by which such objects may be accomplished.

#### EQUALIZATION OF TAXES.

It is a conceded fundamental principle that as far as possible every industry, business and property interest should bear its just proportion of the public burdens and of taxation. And yet it would seem that marked exceptions present themselves to our notice in our present system.

Wisely, I think, has provision been made to collect by specific tax payable into the State treasury, the assessments to be made upon railroads and other branches of industry where local taxation would lead to serious results.

But though the system be wise, it would seem that the inequality of the burdens resting upon the two classes of property, viz., that subject to specific and that liable to local taxation calls for readjustment by legislation at your hands.

It is clearly demonstrated that property paying specific tax has increased in value as rapidly as other property subject to local taxation, but there has not been a corresponding increase in the specific taxes collected.

Complaint is also, I believe, justly made, that some classes of personal property escape their share of *public burdens*.

This inequality seems to arise from two causes; one, that the laws regulating the official conduct of assessing officers is not sufficiently stringent, and the other being an absence of provisions compelling a full and just statement of certain classes of personal property by its owners.

These apparently well-founded complaints demand your careful thought and action and it is earnestly hoped such inequalities may be corrected by wise and appropriate legislation.

#### SURPLUS IN TREASURY OF STATE INSTITUTIONS.

To meet the current expenses of the asylums revenues are derived from three sources: from the State, from counties, and from individuals.

For the purpose of determining the amount to be paid for each patient, estimated upon a weekly basis, the boards of the several asylums meet annually in joint session and agree upon the same, and the sum so fixed is collected from the several sources above named. That portion paid by the State is for the support of what are known as State patients. That portion received from counties being such as they become liable to pay for brief periods, under the present law, and that portion borne by individuals being such as comes from patients whose expenses are borne by themselves or their friends.

From these various sources have come, not only sufficient funds to meet the expenses of the asylums, but there has accumulated a surplus in their hands which at the date of their last reports was as follows: In the hands of the treasurer of the Michigan Asylum, \$48,397.51, and in the hands of the treasurer of the Eastern Asylum, \$41,825.94. The purpose for which this money was collected has been answered, and this surplus remains.

Under our present statutes this surplus can only be used to meet the specific purposes for which it has been collected, and should not be. Hence it follows that some provision should be made to place this surplus in the State Treasury—the source from which most of it has been drawn. The boards should use every effort to keep the estimates as near the actual cost as possible, yet if a sum remains, sound policy dictates that it should be turned over to the general fund in the State Treasury, and I do most earnestly recommend that the law be so amended as to require the treasurer of each institution to pay over to the State treasurer any surplus so arising and in his hands on the first day of January each year. This will be in harmony with the provisions regulating other funds.

#### FISH COMMISSION.

The extensive coast line so nearly surrounding our State, as well as the great number of small inland lakes, render the fishing interest of great importance. It is undeniable that the fish add largely to the food products and thus to the wealth of the State. For the purpose of protecting and propagating this interest the Fish Commission was established. That it has accomplished something in the direction of the purpose for which it was created is apparent. But investigation has led me to believe that the commission ought to be abolished or its powers of usefulness increased. Fish have been planted in great and small waters, too

often to be prematurely caught out and destroyed. No adequate provision has been made to guard the investment. In some localities where fish have been planted, while yet small and worthless for food, they have been caught out and used for fertilizing purposes. In order to reap the benefit of the commission, I would recommend that to them be given authority to appoint wardens whose duties it shall be to watch and guard the deposits of fish when made.

Only a portion of the people, in the very nature of the case, can be benefited by the commission or its operation. In other cases special interests pay the expense of inspection and protection. Salt inspection is paid by the manufacturer, oil inspection by the dealers, and I most earnestly recommend that the fish interests be required to pay the expense incurred in propagation and protection. Under the present law the annual expense is not far from \$15,000. The appointment of wardens will add to this expense, and I trust that the powers of the board will be enlarged, and that provisions be made for placing a charge upon seines sufficient to defray all expenses.

#### THE DAIRY INTERESTS.

There is no interest in the State, agricultural or otherwise, that is called to encounter more difficulties than this very important one. It is attacked on the one side by counterfeit products, and on the other by deadly and contagious diseases among cattle. The Dairyman's Association ask for a small appropriation to aid them in the work of advancing and improving Dairy interests, and I trust that their wants may be favorably considered.

#### COMMISSIONER OF RAILROADS.

This commission was established in 1873. The following figures will indicate the growth of this great interest. Its progress has certainly kept pace with our increase of population and wealth in other branches of industry:

	1873.	1885.
Miles of railroad.....	3,253	5,509
Gross earnings.....	\$35,000,000	\$77,000,000
Passengers carried.....	9,000,000	23,000,000
Locomotives.....	1,322	2,706
Cars of all kinds.....	30,675	84,183

It will be seen that the business and property of the railroads of the State have more than doubled in twelve years, but with this increase in miles of road, property and business, there has been no increase in the force provided for the commission. The railroad engineers respectfully ask for the appointment of an assistant who shall be an expert, and shall be appointed in the same manner as the deputy railroad commissioner, and that his duties shall be the thorough examination of switches, bridges, etc. They believe this will add an additional safeguard to the property, as well as the lives of themselves and the millions of passengers annually entrusted to their vigilance and fidelity.

The full report of the commissioner will be within your reach. It seems to me to be apparent that the law may be amended so that a portion of the annual report may be omitted without harm to any interest. The reports of some of the railroads in relation to cost and condition are nearly, or quite, a repetition year after year.

If no good purpose is served by the repeated publication of all these facts, the law may well be amended in the interest of economy.

#### CAPITAL AND LABOR.

The relation between capital and labor is attracting widespread attention and the best thought of the nation. The happy solution of all the questions involved has not yet been reached. For the purpose of gathering facts that would aid in arriving at correct conclusions the Legislature of 1883 provided for the appointment of a Labor Commissioner, and it was made his duty to collect, systematize and annually report statistical details relating to all departments of labor in the State. Many of the hardships of which complaint is made are beyond the reach of legislation, but arbitration of differences should be encouraged and provided for, if necessary. Discontented labor renders capital cautious and timid, and this timidity reacts and injures labor. The first duty of law is to guard and protect humanity. To do this the home and other property interests must be protected. My anxious desire is to see such a course pursued as shall remove all unnecessary burdens from the toilers. Every possible opportunity should be afforded and encouragement extended to them that the wisdom of the lawmaker can devise. It will give me great pleasure to co-operate with you in devising means that will aid in bettering the condition and elevating the toilers of our State. The statistics gathered by the Commissioner of Labor are commended to your attention.

#### SIGNAL SERVICE.

The United States signal service department has detailed an officer and made provision to establish a station at Lansing. The benefits to be derived through this service are as yet but partially understood, but its claims are such as to challenge your careful attention.

#### SUBMISSION OF CONSTITUTIONAL AMENDMENT.

I believe that when any considerable portion of the people desire to express themselves by voting upon a change in the organic law they ought to be allowed to do so in a constitutional manner. It is believed that a large number of our citizens, realizing the evils of intemperance, desire to express their convictions in relation to the question of an amendment to the constitution prohibiting the manufacture and sale of intoxicating liquors. And it is earnestly hoped that in compliance with this sentiment you will at an early day adopt such a joint resolution.

Many subjects not embraced in this communication will claim attention at your hands.

Our State finances are in their usual excellent condition. While there is little or no unappropriated money in the State treasury, yet legitimate demands upon it are at all times promptly met.

## PARDONING POWER.

*This is a subject in which individuals as well as the public are deeply interested, and upon which it seems proper for me to here define the policy that will guide my action in its exercise.*

Two years ago the Legislature provided for an Advisory Board of Pardons. This was judicious, but the Governor cannot escape the obligation imposed upon him by the constitution, and with him the power and authority rests. If we were to follow the promptings of sympathy with those whose liberty is restrained and with their friends and relatives, the prison doors would be opened and the inmates allowed to depart. But law and order must be maintained, and the lives and property of the citizen protected. Men are not placed in prison simply to punish them. And while the Christian civilization of the age prompts efforts to reform criminals, yet this is not the purpose of incarceration. The real object is to prevent the commission of crime, and to this end all legislative and executive action should tend. The most effectual remedy against the commission of crime is the certainty of punishment. I firmly believe that the free exercise of the pardoning power encourages crime. It removes one element from the certainty of punishment. And again very few can push their claims for pardon without the use of money, and in this way those who can command money enjoy an advantage over those who cannot. A sense of justice is entertained even by convicts, and the poor fellow without means feels wronged when he sees one who can command money, employ counsel and secure the aid of friends and thus get free, while he is compelled to remain a prisoner though not more guilty. And his heart becomes thus hardened toward society because of this evidence of partiality. When an application for pardon is made, in the very nature of the case the examination is *ex parte*. At the trial, conviction, and sentence, the whole subject is presented to the court and jury, and I have not the vanity to suppose that even with the aid of an able pardon board I can understand the case in all of its bearings as well as it was understood at the time of sentence. After giving much thought to the subject I have concluded that it will be my duty to withhold the executive clemency, unless evidence not produced on the trial is presented tending to show that the applicant was not guilty, or evidence that will mitigate the offense.

In conclusion, I desire to express the hope that your deliberations may be harmonious, your session brief, and the result of your labors beneficial to all the people of this great State.

C. G. LUCK.



ANNUAL REPORT  
OF THE  
STATE TREASURER  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR 1886.



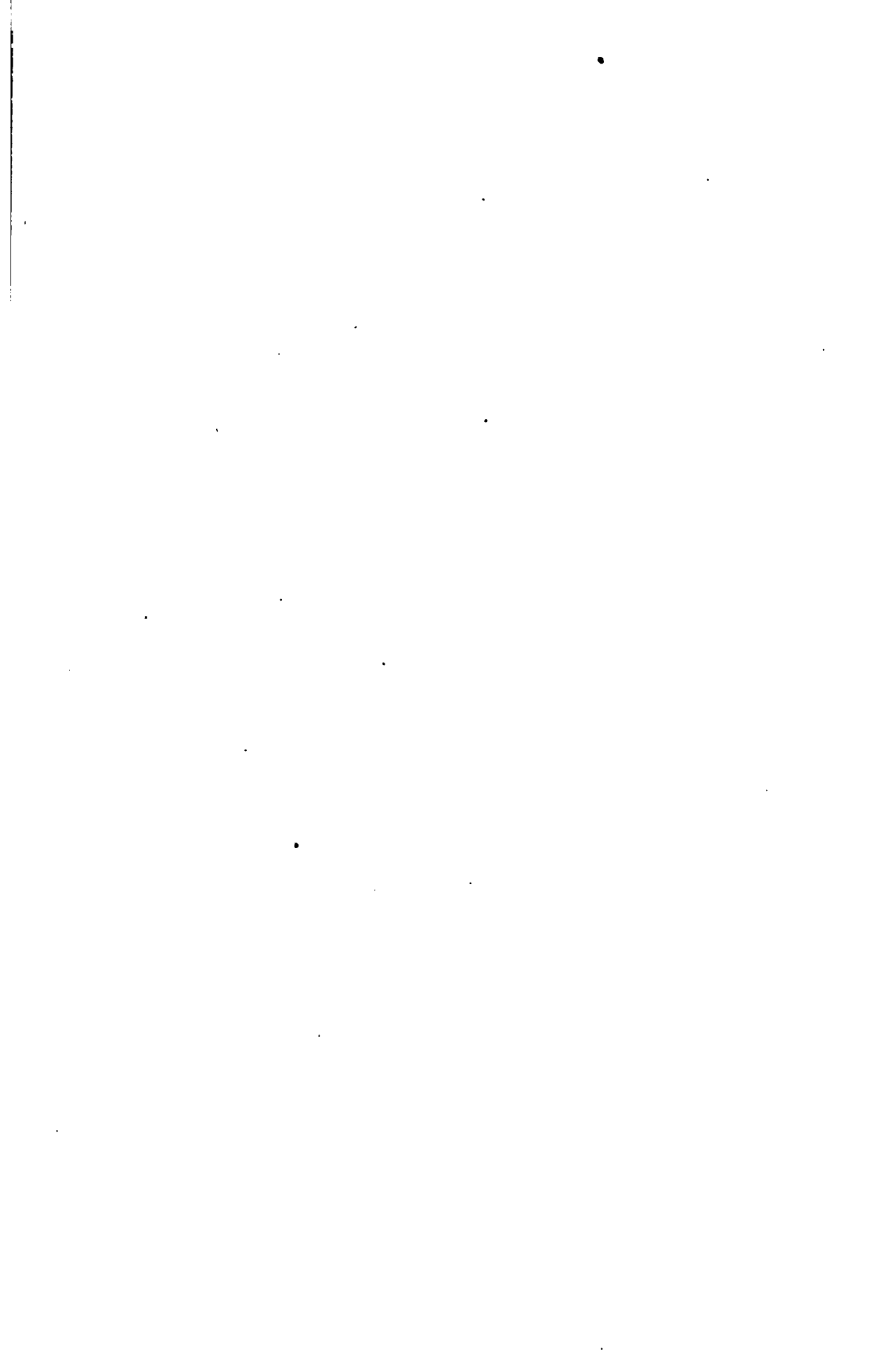
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BY AUTHORITY.

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LANSING:  
THORP & GODFREY, PRINTERS AND BINDERS.  
1886.





# REPORT.

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STATE OF MICHIGAN, }  
STATE TREASURER'S OFFICE, }  
*Lansing, Mich., October 1, 1886.* }

HON. RUSSELL A. ALGER, *Governor:*

DEAR SIR—In conformity with the requirements of law, I hand you my report for the fiscal year ending September 30, 1886, including statements of the condition of the State and Savings Banks, organized under the laws of Michigan:

The balance on hand, as given in my last report, was.....	\$790,251 56
The receipts have been.....	3,046,999 27
	<hr/>
	\$3,837,250 83
Payments.....	2,895,252 97
	<hr/>
Balance in Treasury.....	\$941,997 86

Which corresponds with the amount charged to this office on the books of the Auditor General, as appears by his letter:

STATE OF MICHIGAN, }  
AUDITOR GENERAL'S OFFICE, }  
*Lansing, October 1, 1886.* }

HON. E. H. BUTLER, *State Treasurer, Lansing, Michigan:*

DEAR SIR—The amount charged to the State Treasurer on the books of this office at the close of business on the 30th day of September, 1886, was \$941,997.86.

Very Respectfully,

W. C. STEVENS,  
*Auditor General.*

## ANNUAL REPORT OF THE

*The following Table, giving the Treasury Balance each Monday during the year, shows the variations in the amount of Cash on hand.*

Date.	Debit Balances.	Credit Balances.
Monday, October 5, 1885.....		\$764,088 04
" October 12, 1885.....		780,394 84
" October 19, 1885.....		716,554 01
" October 26, 1885.....		684,730 73
" November 2, 1885.....		517,428 62
" November 9, 1885.....		480,822 22
" November 16, 1885.....		187,088 18
" November 23, 1885.....		123,688 21
" November 30, 1885.....		99,688 22
" December 3, 1885.....		97,299 60
" December 14, 1885.....		83,200 37
" December 21, 1885.....		49,999 99
" December 28, 1885.....	\$36,344 26	
" January 4, 1886.....	69,798 89	
" January 11, 1886.....	129,738 43	
" January 18, 1886.....	197,088 29	
" January 25, 1886.....	166,890 81	
" February 1, 1886.....		69,778 29
" February 8, 1886.....		118,066 02
" February 15, 1886.....		446,300 86
" February 22, 1886.....		527,286 59
" March 1, 1886.....		559,888 86
" March 8, 1886.....		554,257 14
" March 15, 1886.....		603,927 04
" March 22, 1886.....		708,891 21
" March 29, 1886.....		902,414 64
" April 5, 1886.....		1,059,607 00
" April 12, 1886.....		1,085,346 26
" April 19, 1886.....		1,047,065 11
" April 26, 1886.....		1,051,587 43
" May 3, 1886.....		1,086,252 26
" May 10, 1886.....		1,042,507 39
" May 17, 1886.....		672,501 06
" May 24, 1886.....		652,862 45
" May 31, 1886.....		626,357 85
" June 7, 1886.....		664,873 77
" June 14, 1886.....		656,192 14
" June 21, 1886.....		659,113 41
" June 28, 1886.....		679,306 54
" July 5, 1886.....		914,690 50
" July 12, 1886.....		964,708 85
" July 19, 1886.....		994,868 20
" July 26, 1886.....		963,571 68
" August 2, 1886.....		1,022,175 96
" August 9, 1886.....		1,042,289 56
" August 16, 1886.....		1,039,154 65
" August 23, 1886.....		1,016,178 85
" August 30, 1886.....		1,048,684 92
" September 6, 1886.....		1,035,111 23
" September 13, 1886.....		1,027,385 64
" September 20, 1886.....		1,021,499 29
" September 27, 1886.....		1,013,677 43

The following statement from the General and Auxiliary Ledgers gives the condition of the several Trust Funds, Sinking Fund, Bond Account, etc.:

## Credit—

General Fund.....	\$510,891 60
Agricultural College Interest Fund.....	5,828 04
Normal School Interest Fund.....	945 87
Primary School Interest Fund.....	333,672 88
University Interest Fund.....	8,875 38
Sundry Deposits Account.....	5,148 58
War Fund.....	7,708 39
St. Mary's Canal Fund.....	68,927 12
War Bounty Loan Bond Account.....	231,000 00
	<hr/>
	\$1,172,997 86
	<hr/>

## Debit—

Sinking Fund (U. S. 4½% Bonds).....	231,000 00
Cash on hand.....	941,997 86
	<hr/>
	\$1,172,997 86

## BONDED DEBT.

The Outstanding Bonds of this State now are:

Past due part-paid Five Million Loan Bond, \$21,000, adjustable at \$578.57 per \$1,000 (not bearing interest).....	\$12,149 97
War Bounty Loan Bonds, 7%, due in 1890.....	231,000 00

## TRUST FUND DEBT.

The Trust Fund Debt, composed of balances upon which the State, as trustee, pays interest for educational purposes, now is:

Agricultural College Fund.....	\$301,333 58
Normal School Fund.....	62,338 56
Primary School Fund (seven per cent).....	\$3,279,047 24
“ “ “ (five per cent).....	366,645 00
	<hr/>
	\$3,645,692 24
University Fund.....	502,570 09
	<hr/>
Aggregate balance of Trust Funds.....	\$4,511,934 47

Upon which interest has been paid from the Specific Tax Fund according to law.

## STATE BANKS.

There are now fifty Banking Associations under the general laws of this State, six having been organized during the year.

All of which is respectfully submitted,

E. H. BUTLER, *State Treasurer.*

## ANNUAL REPORT OF THE

The following statements give the receipts and payments in detail:

General Fund.		
RECEIPTS.		
Balance September 30, 1885.....		\$249,323 84
Auditor General's Office—Taxes etc.—		
Tax histories, statements and deeds.....	\$3,094 87	
State tax lands, Act 229, 1881.....	290 84	
Delinquent taxes.....	168,745 04	
Redemptions.....	22,521 67	
		192,592 42
Counties (from County Treasurers).		
Under old tax law.....	\$36,735 83	
Under new tax law.....	1,636,741 64	
Proceeds of tax sales.....	7,309 73	
		1,680,698 68
Earnings—		
State Prison—convict labor.....	1,943 00	
		1,943 00
Fees, licenses, etc.—		
Auditor General—		
Plats filed.....	\$173 00	
Commissioner of Insurance—		
Fees, co-operative associations.....	540 00	
Fees for copies of records.....	6 00	
Commissioner of Railroads—		
Railroad laws—sale of.....	54 75	
Commissioner of State Land Office—		
Plats, etc.....	1,915 89	
Settlers' licenses.....	52 00	
Pioneer Society of Michigan—		
"Pioneer Collections," sale of.....	102 75	
Secretary of State—		
Certificates and certified copies.....	848 71	
Commissions to Commissioners of Deeds.....	120 00	
Legislative Manuals—sale of.....	25 00	
Records of Superintendents of Poor (Act 121, 1885).....	810 04	
Session laws—sale of.....	286 00	
State Librarian—		
"Michigan in the War"—sale of.....	55 00	
Michigan Reports—sale of.....	3,848 15	
State Oil Inspector—		
Inspection fees.....	6,231 51	
State Treasurer—		
Fees, notaries public.....	1,163 30	
Fees for copies of records.....	19 18	
Peddlers' licenses.....	926 25	
Territorial laws—sale of.....	4 50	
Superintendent of Public Instruction—		
Certificate fees.....	85 00	
		17,313 23
Interest—		
Specific taxes.....	\$2,715 60	
Surplus funds.....	17,981 87	
U. S. 4½ per cent bonds (in sinking fund).....	11,137 50	
		32,784 47
Refunding—		
Awards by Board of State Auditors.....	23 71	
Care of juvenile offenders.....	8 50	
Appropriations unexpended—		
Asylum for Insane Criminals.....	567 80	
Exhibition of Horticultural and Pomological Products at Grand Rapids.....	168 73	
Exposition at New Orleans.....	4,268 44	
State Teachers' Institutes.....	10 00	
State tax land and interest.....	1 08	
		5,046 19
State Lands, Purchases of—		
Asylum lands—principal and interest.....	\$1,020 06	
Asset lands—principal and interest.....	692 24	
Salt Spring lands—principal and interest.....	994 20	
State building lands—principal and interest.....	15,280 35	
Five per cent sale of lands by United States, from July 1, 1883, to June, 30, 1885.....	13,545 27	
		31,522 14
Miscellaneous—		
Liquor tax.....	\$300 00	
Rent of State building lot in Lansing.....	1,223 49	
Taxes on part paid lands.....	5,518 39	
Sale of old material.....	32 20	
Michigan Board of Pharmacy—available surplus.....	2,500 00	
		9,579 08
Transfers—		
From Agricultural College Fund.....	\$16,545 31	
" Normal School Fund.....	553 75	
" Primary School Fund.....	94,867 15	
" Specific Tax Fund.....	47,487 41	
" Swamp Land Fund.....	46,524 33	
" University Fund.....	5,191 31	
" Sinking Fund.....	3,985 00	
		219,244 25
Total.....		\$2,530,084 06

## STATE TREASURER.

7

## General Fund.

## DISBURSEMENTS.

<b>Appropriations—</b>			
Eastern Asylum for the Insane.....	\$23,359	79	
Michigan Asylum for the Insane.....	21,450	00	
Northern Asylum for the Insane.....	190,772	23	
Asylum for Insane Criminals.....	14,709	39	
Institution for Educating Deaf and Dumb.....	65,358	92	
Michigan School for the Blind.....	28,750	00	
Michigan Soldiers' Home.....	115,000	00	
			\$468,400 23
<b>Boards, etc.—</b>			
Board of Corrections and Charities.....	\$4,499	82	
Board of Fish Commissioners.....	15,000	00	
Bureau of Labor and Industrial Statistics.....	5,293	41	
State Board of Health.....	6,011	82	
			30 863 05
<b>Colleges and Schools—</b>			
Agricultural College.....	\$23,859	00	
Michigan Mining School.....	7,500	00	
State Normal School.....	34,277	00	
State Public School for Dependent Children.....	36,000	00	
University of Michigan.....	99,075	00	
			208,711 00
<b>Prisons—</b>			
Michigan State Reform School.....	\$73,000	00	
State House of Correction.....	2,200	00	
State Industrial Home for Girls.....	31,188	44	
State Prison.....	12,485	35	
			124,873 79
<b>Miscellaneous—</b>			
Commissioner of Mineral Statistics.....	\$2,338	34	
Geological Survey.....	6,000	00	
Indexing Names of Soldiers by Adjutant General.....	325	00	
Military Account.....	97,219	02	
Michigan in the War.....	1,520	90	
Michigan Superintendents of the Poor.....	97	40	
Pioneer Society of the State of Michigan.....	3,000	00	
Prevention of Cholera.....	851	85	
Relief and Support of Edward Murphy.....	300	00	
Semi-centennial Celebration of Admission of Michigan into the Union.....	2,423	27	
Soldiers' Aid.....	5,000	00	
State Library.....	5,500	00	
State Teachers' Institutes.....	1,720	00	
State Capitol, Freecoining and Decorating.....	11,035	20	
			130,026 04
<b>Expenses of State Government—</b>			
<b>Awards by Boards of State Auditors—</b>			
General awards.....	\$61,320	28	
Members of Boards of State Institutions.....	11,232	41	
Michigan reports.....	3,206	00	
Paper and stationery.....	22,268	61	
Printing and binding.....	43,830	53	
			141,947 83
<b>Institutions, etc.—</b>			
Apprehending escaped convicts.....	\$1,127	88	
Agent of State Public School.....	1,705	37	
Agent of State Reform School.....	128	41	
Board of Visitors to Educational Institutions.....	236	05	
Board of Pardons.....	1,023	90	
Care of juvenile offenders.....	3,999	31	
Conveying children to Reform School and Industrial Home for Girls.....	671	22	
Conveying convicts to State House of Correction.....	12,522	40	
Conveying convicts to State Prison.....	5,453	23	
Institution for Deaf and Dumb, charged back to counties.....	3,496	32	
Live Stock Commission, Vet. Surgeon.....	303	56	
Michigan and Northern Asylums, charged back to counties.....	12,652	89	
Payment of troops in aid of civil authorities.....	2,789	23	
Return of children from State Public School.....	181	00	
State Board of Education.....	536	85	
State Board of Equalization.....	124	20	
State House of Correction (current expenses).....	36,000	00	
State Prison (current expenses).....	22,943	00	
Support of female convicts.....	1,395	02	
Support of insane.....	250,913	87	
Transportation of children to State Public School.....	2,069	59	
Transfer of convicts (insane).....	1,371	40	
			361,804 65
<b>Judiciary—</b>			
Courts.....	\$2,175	00	
Costs of suits.....	2,639	90	
State Reporter (incidental expenses).....	278	20	
			5,093 10

## ANNUAL REPORT OF THE

<b>Refunding—</b>			
Taxes, etc., Auditor General's office.....	\$24,925 51		24,925 51
<b>Salaries—</b>			
State officers, clerks, judges of courts.....	\$353,622 41		
Military Department (charged back to military account).....	3,088 81		256,705 72
<b>Taxes—</b>			
Advertising sales of forfeited lands.....	\$9 55		
Expenses of sales and collecting delinquent State tax.....	34,075 10		
Fund for counties.....	1,382 89		
Sundry counties.....	196,729 10		281,146 64
<b>Miscellaneous—</b>			
Coroners' fees.....	\$2,394 68		
Relief of Edgar C. Webber.....	400 00		
Supervisors' appraisals.....	27 46		
Wolf bounties.....	24 00		2,846 09
<b>Transfers—</b>			
To Swamp Land Fund.....	\$35,999 46		35,999 46
			510,891 60
Balance September 30, 1886.....			
<b>Total.....</b>			<b>\$2,520,084 80</b>

*Specific Tax Fund.*

## RECEIPTS.

From boiler inspection companies.....	\$307 94		
From express companies.....	2,496 81		
From fire insurance companies.....	91,363 92		
From freight, sleeping and palace car companies.....	1,867 82		
From guaranty insurance companies.....	280 06		
From life insurance companies.....	32,391 88		
From mining companies.....	47,565 17		
From plank and gravel road companies.....	1,598 79		
From plate glass insurance companies.....	144 61		
From railroad companies.....	619,369 20		
From river improvement companies.....	981 77		
From telegraph companies.....	6,647 60		
From telephone companies.....	6,726 08		
<b>Total.....</b>			<b>\$812,711 75</b>

*Specific Tax Fund.*

## DISBURSEMENTS.

<b>Transfers—</b>			
To Agricultural College Interest Fund.....	\$20,571 65		
To General Fund.....	47,487 41		
To Normal School Interest Fund.....	3,722 53		
To Primary School Interest Fund.....	689,763 01		
To University Interest Fund.....	34,997 15		
To War Fund.....	16,170 00		
<b>Total.....</b>			<b>\$812,711 75</b>

*Agricultural College Fund.*

## RECEIPTS.

From sale of lands.....	\$16,545 31		\$16,545 31
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*Agricultural College Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....	\$16,545 31		\$16,545 31
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*Normal School Fund.*

## RECEIPTS.

From sale of lands.....	\$558 75		\$558 75
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# STATE TREASURER.

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## Normal School Fund.

### DISBURSEMENTS.

Transfer to General Fund.....	\$568 75	\$568 75
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## Primary School Fund.

### RECEIPTS.

From sale of lands.....	\$94,867 15	\$94,867 15
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## Primary School Fund.

### DISBURSEMENTS.

Transfer to General Fund.....	\$94,867 15	\$94,867 15
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## University Fund.

### RECEIPTS.

From sale of lands.....	\$5,101 81	\$5,101 81
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## University Fund.

### DISBURSEMENTS.

Transfer to General Fund.....	\$5,101 81	\$5,101 81
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## Agricultural College Interest Fund.

### RECEIPTS.

Balance September 30, 1885.....		\$5,287 68
Interest on lands.....	\$10,175 29	
		10,175 29
Transfer from Specific Tax Fund.....		20,571 65
Total.....		\$36,084 63

## Agricultural College Interest Fund.

### DISBURSEMENTS.

Advertising forfeited lands.....	\$76 96	
Supervisors' appraisals.....	208 94	
Treasurer of Agricultural College.....	29,320 68	\$30,206 58
Balance September 30, 1886.....		5,828 04
Total.....		\$36,084 63

## Normal School Interest Fund.

### RECEIPTS.

Balance September 30, 1885.....		\$961 48
Interest on lands.....	\$588 06	
		588 06
Transfer from Specific Tax Fund.....		3,722 58
Total.....		\$5,222 07

## Normal School Interest Fund.

### DISBURSEMENTS.

Supervisors' appraisals.....	\$8 20	
Treasurer of Normal School.....	4,268 00	\$4,276 20
Balance September 30, 1886.....		945 87
Total.....		\$5,222 07



## ANNUAL REPORT OF THE

*Primary School Interest Fund.*

## RECEIPTS.

Balance September 30, 1885.....		\$418,580 13
Interest on lands.....	\$21,512 67	
Rent of land, High School, Lansing.....	1 00	
Treepass collection.....	45 00	
Refunded by Treasurer of Mason County.....	68 12	
Transfer from Specific Tax Fund.....		21,826 79
		689,763 01
Total.....		<u>\$1,129,969 93</u>

*Primary School Interest Fund.*

## DISBURSEMENTS.

Advertising forfeited lands.....	\$1,060 91	
Apportionment to counties.....	794,561 66	
Refunded.....	34 16	
Supervisors appraisals.....	650 82	
Balance September 30, 1886.....		\$796,297 05
		383,672 88
Total.....		<u>\$1,129,969 93</u>

*University Interest Fund.*

## RECEIPTS.

Interest on lands.....	\$2,483 38	
Transfer from Specific Tax Fund.....		\$3,493 83
		34,997 15
Total.....		<u>\$38,480 48</u>

*University Interest Fund.*

## DISBURSEMENTS.

Advertising forfeited lands.....	\$4 60	
Supervisors' appraisals.....	19 50	
Treasurer of University of Michigan.....	29,581 00	
Balance September 30, 1886.....		\$29,605 10
		8,875 88
Total.....		<u>\$38,480 48</u>

*Swamp Land Fund.*

## RECEIPTS.

Interest on lands.....	\$1,244 30	
Sale of lands—cash.....	8,071 51	
Sale of lands—swamp land warrants.....	35,207 98	
Treepass collections.....	2,000 53	
Transfer from General Fund.....		\$46,524 32
		35,949 46
Total.....		<u>\$82,523 78</u>

*Swamp Land Fund.*

## DISBURSEMENTS.

Advertising forfeited lands.....	\$165 58	
Examining roads.....	239 05	
Refunding—principal and interest.....	163 27	
Supervisors' appraisals.....	223 58	
Swamp land warrants.....	35,207 98	
Transfer to General Fund.....		\$35,999 46
		46,524 32
Total.....		<u>\$82,523 78</u>

## STATE TREASURER.

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*Sundry Deposits Account.*

## RECEIPTS.

Balance September 30, 1885.....		\$4,868 42
Bids on forfeited primary school lands.....	\$240 00	240 00
Total.....		<u>\$5,208 42</u>

*Sundry Deposits Account.*

## DISBURSEMENTS.

Deposit for Agricultural College Fund.....	\$59 84	
Balance September 30, 1885.....		\$59 84
		5,148 58
Total.....		<u>\$5,208 42</u>

*War Fund.*

## RECEIPTS.

Balance September 30, 1885.....		\$3,208 39
Transfer from Specific Tax Fund.....		16,170 00
Total.....		<u>\$24,378 39</u>

*War Fund.*

## DISBURSEMENTS.

Coupons War Bounty Loan Bonds.....	\$16,065 00	
State Bounty.....	800 00	
Balance September 30, 1885.....		\$16,065 00
		7,708 39
Total.....		<u>\$24,373 39</u>

*Sinking Fund.*

## RECEIPTS.

Sale of United States 4% per cent Bonds.....	\$66,000 00	
Premium on sale of Bonds.....	8,085 00	
Total.....		<u>\$74,085 00</u>

*Sinking Fund.*

## DISBURSEMENTS.

Transfer to General Fund.....		\$8,085 00
Balance September 30, 1885.....		66,000 00
Total.....		<u>\$74,085 00</u>

*St. Mary's Canal Fund.*

## RECEIPTS.

Balance September 30, 1885.....		\$68,927 12
Total.....		<u>\$68,927 12</u>

*St. Mary's Canal Fund.*

## DISBURSEMENTS.

Balance September 30, 1885.....		\$68,927 12
Total.....		<u>\$68,927 12</u>



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REPORTS  
OF  
STATE BANKS

ORGANIZED UNDER THE GENERAL LAWS OF THE  
STATE OF MICHIGAN.

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*REPORT of the condition of the Ann Arbor Savings Bank at Ann Arbor, Michigan, on Monday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$264,838 30
Overdrafts.....	120 32
Furniture and Fixtures.....	1,960 85
Due from Banks and Bankers.....	54,281 67
Legal Tender and Bank Notes, and Gold Coin.....	32,944 27
Bonds and Mortgages.....	156,714 91
U. S. 4 per cent, Registered.....	11,400 00
	<u>\$522,184 41</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	50,000 00
Undivided Profits.....	11,024 23
Due Depositors.....	408,280 19
Dividends Unpaid.....	2,900 00
	<u>\$522,184 41</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. E. HISCOCK, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

ADAM D. SEYLER, *Notary Public.*

*REPORT of the condition of the Bay County Savings Bank at Bay City, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$184,142 85
Furniture and Fixtures.....	1,863 45
Checks on other Banks and due from Banks and Bankers, and cash on hand.....	40,117 53
Bonds.....	4,700 00
	<u>\$230,812 83</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	3,600 00
Undivided Profits.....	471 77
Due Depositors.....	174,298 05
Dividend.....	2,555 00
	<u>\$230,812 83</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN MULHOLLAND, *Treasurer.*

Subscribed and sworn to before me this 3d day of July, 1886.

CHAUNCEY H. SHEARER, *Notary Public.*

*REPORT of the condition of the Central Michigan Savings Bank at Lansing, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$314,249 68
Overdrafts.....	7,915 98
Furniture and Fixtures.....	1,436 74
Expenses.....	3,512 51
Checks on other Banks—including cash items.....	7,654 68
Due from Banks and Bankers.....	28,658 87
Legal Tender and Bank Notes—including gold.....	22,714 00
Silver, Nickels and Pennies.....	609 24
Bonds—Municipal.....	30,420 00
Bills in transit.....	3,950 65
	<u>\$421,111 68</u>

## LIABILITIES.

Capital paid in.....	\$64,000 00
Surplus fund.....	12,800 00
Undivided profits.....	8,621 71
Due Depositors.....	332,689 97
Notes and Bills re-discounted.....	3,000 00
	<u>\$421,111 68</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this 9th day of July, 1886.

NELSON BRADLEY, Cashier.

NATHAN JUDSON, Notary Public.

*REPORT of the condition of the Charlevoix Savings Bank at Charlevoix, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$44,191 04
Overdrafts.....	808 79
Furniture and Fixtures.....	437 00
Expenses.....	1,055 41
Due from Banks and Bankers.....	3,876 86
Legal Tender and Bank Notes.....	2,480 82
	<u>\$52,644 92</u>

## LIABILITIES.

Capital paid in.....	\$15,000 00
Surplus Fund.....	2,000 00
Undivided Profits.....	4,747 07
Due other Banks.....	1,087 75
Due Depositors.....	20,380 10
Notes and Bills re-discounted.....	9,450 00
	<u>\$52,644 92</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this 10th day of July, 1886.

FRED A. SMITH, Cashier.

OSCAR UPRIGHT, Notary Public.

## ANNUAL REPORT OF THE

*REPORT of the condition of the Chelsea Savings Bank at Chelsea, Michigan, on Monday, the 5th day of July, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$150,331 88
Overdrafts.....	454 48
Furniture and Fixtures.....	2,080 61
Due from Banks and Bankers.....	29,682 83
Legal Tender and Bank Notes.....	5,704 24
Premium Account.....	70 73
	<hr/>
	\$188,334 65
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	6,236 81
Undivided Profits.....	2 84
Due Depositors.....	132,095 00
	<hr/>
	\$188,334 65
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. P. GLAZIER, *Cashier.*

Subscribed and sworn to before me this seventh day of July, 1886.

THEO. E. WOOD, *Notary Public.*

*REPORT of the condition of the Citizens' Savings Bank at Detroit, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$207,776 63
Furniture and Fixtures.....	624 00
Checks on other Banks.....	5,780 29
Due from Banks and Bankers.....	43,175 08
Legal Tender and Bank Notes.....	16,464 80
Bonds and Mortgages.....	87,056 75
	<hr/>
	\$360,846 79
	<hr/>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	5,000 00
Undivided Profits.....	4,000 00
Due other Banks.....	29,028 77
Due Depositors.....	222,743 81
Interest.....	74 71
	<hr/>
	\$360,846 79
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

EPHRAIM K. ROBERTS, *Cashier.*

Subscribed and sworn to before me this sixth day of July, 1886.

FRED. E. BUTLER, *Notary Public.*

*REPORT of the condition of the Detroit Savings Bank at Detroit, Michigan, at close of business July 3d, A. D. 1886, made in accordance with sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$2,022,159 85
Overdraft (secured by collateral).....	210 07
Real estate.....	44,947 73
Furniture, safes and fixtures.....	6,500 00
Expenses.....	119 40
Checks on other banks.....	21,082 29
Due from banks and bankers.....	471,949 14
Legal tender and bank notes.....	57,104 00
Bonds—United States.....	\$224,700
City of Detroit.....	202,000
Wayne County.....	50,000
Others.....	86,800
Gold coin.....	568,500 00
Silver coin.....	60,246 00
Nickels, pennies, and uncurrend funds.....	10,538 40
Cash items other than checks for clearing house.....	1,404 06
	53 00
	<u>\$3,269,553 43</u>

## LIABILITIES.

Capital paid in.....	\$300,000 00
Surplus fund and undivided profits.....	105,458 81
Due other banks.....	8,273 28
Due depositors.....	2,046,121 84
	<u>\$3,269,553 43</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

E. C. BOWMAN, *Cashier.*

Subscribed and sworn to before me this sixth day of July, 1886.

R. E. JENNISON, *Notary Public.*

*REPORT of the condition of the Dime Savings Bank at Detroit, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$338,753 85
Overdrafts.....	168 33
Furniture and Fixtures.....	1,880 27
Expenses.....	405 00
Due from Banks and Bankers.....	78,873 60
Legal Tender and Bank Notes.....	16,184 43
Bonds.....	2,000 00
	<u>\$438,245 48</u>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	4,000 00
Undivided Profits.....	734 95
Due Depositors.....	333,510 53
	<u>\$438,245 48</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

FREDERICK WOOLFENDEN, *Cashier.*

Subscribed and sworn to before me this third day of July, 1886.

ROBT. S. THUNER,  
*Notary Public, Wayne Co., Mich.*



*REPORT of the condition of the Genesee County Savings Bank at Flint, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$191,758 98
Overdrafts.....	7,868 41
Checks on other Banks.....	1,526 31
Due from Banks and Bankers.....	19,345 55
Legal Tender and Bank Notes.....	12,181 00
Gold Coin.....	4,905 00
Bonds—City of Flint School Bonds.....	6,000 00
Real Estate Mortgages.....	161,678 32
Silver Dollars and Fractional.....	321 87
	<hr/>
	\$405,580 44
	<hr/>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	13,000 00
Undivided Profits.....	2,265 92
Due Depositors.....	285,214 52
Dividend No. 28.....	5,000 00
	<hr/>
	\$405,580 44
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

IRA H. WILDER, *Cashier.*

Subscribed and sworn to before me this sixth day of July, 1886.

ARTHUR G. BISHOP, *Notary Public.*

*REPORT of the condition of the German American Bank at Detroit, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$546,244 67
Overdrafts.....	2,784 64
Furniture and Fixtures.....	3,500 00
Expenses.....	3,108 61
Due from Banks and Bankers.....	129,712 64
Bonds—City and County.....	70,250 74
Cash and Exchanges for clearing house.....	142,832 53
Premium Account.....	1,184 02
	<hr/>
	\$899,662 85
	<hr/>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	16,061 10
Due Depositors.....	783,601 75
	<hr/>
	\$899,662 85
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

H. L. KANTER, *Cashier.*

Subscribed and sworn to before me this seventh day of July, 1886.

ANDREW MCLELLAN,

*Notary Public, Wayne Co., Mich.*

# STATE TREASURER.

19

*REPORT of the condition of the Grand Rapids Savings Bank at Grand Rapids, Michigan, on Monday, July 5, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$216,390 51
Overdrafts.....	896 48
Real Estate.....	16,877 80
Furniture and Fixtures.....	2,451 67
Expenses.....	18 75
Checks on other Banks, and Cash Items.....	12,929 69
Due from Banks and Bankers.....	22,867 02
Legal Tender and Bank Notes.....	7,064 00
Coin.....	458 07
Mortgages.....	56,980 80
School Bonds.....	1,000 00
Stocks.....	8,290 00
	<u>\$346,189 29</u>

## LIABILITIES.

Capital paid in.....	\$ 50,000 00
Surplus Fund.....	50,000 00
Undivided Profits.....	404 73
Due Depositors.....	262,747 56
Dividends unpaid.....	3,037 00
	<u>\$346,189 29</u>

I do solemnly swear that the above is true, to the best of my knowledge and belief.

F. A. HALL, *Cashier.*

Subscribed and sworn to before me this 5th day of July, 1886.

C. A. WALL, *Notary Public.*

*REPORT of the condition of the Hillsdale Savings Bank at Hillsdale, Michigan, on Tuesday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$110,312 57
Overdrafts.....	161 60
Furniture and fixtures.....	1,966 51
Expenses.....	1,490 57
Due from banks and bankers.....	17,556 86
Legal tender and bank notes.....	10,020 22
	<u>\$141,508 33</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided profits.....	3,333 81
Due depositors.....	77,574 52
	<u>\$141,508 33</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

F. H. CONKLIN, *Cashier.*

Subscribed and sworn to before me this 8th day of July, 1886.

F. H. STONE, *Notary Public.*

*REPORT of the condition of the Ionia County Savings Bank at Ionia, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$120,999 71
Overdrafts.....	646 73
Furniture and fixtures.....	2,644 25
Checks on other banks.....	5,355 43
Due from banks and bankers.....	17,453 88
Legal tender and bank notes.....	22,790 40
	<u>\$178,890 40</u>

## LIABILITIES.

Capital paid in.....	\$30,000 00
Undivided profits.....	1,707 11
Due other banks.....	302 68
Due depositors.....	146,880 61
	<u>\$178,890 40</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOSIAH E. JUST, *Cashier.*

Subscribed and sworn to before me this 8th day of July, 1886.

H. B. WEBBER, *Notary Public.*

*REPORT of the condition of the Kalamazoo Savings Bank at Kalamazoo, Michigan, on Saturday, July 3d, A. D., 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$188,880 61
Real estate.....	10,000 00
Furniture and fixtures.....	2,000 00
Expenses.....	1,981 80
Due from banks and bankers.....	22,255 62
Legal tender and bank notes.....	36,148 44
Bonds—U. S. 4 per cent bonds, par value.....	20,000 00
School bonds.....	8,920 00
	<u>\$286,110 97</u>

## LIABILITIES.

Capital paid in.....	50,000 00
Surplus fund.....	1,500 00
Undivided profits.....	2,481 12
Due depositors.....	232,129 85
	<u>\$286,110 97</u>

I do solemnly swear that the above is true, to the best of my knowledge and belief.

J. A. MONROE, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

J. W. BREESE, *Notary Public.*

## STATE TREASURER.

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*REPORT of the condition of the Kent County Savings Bank, at Grand Rapids, Michigan, on Monday, July 6th, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$118,139 93
Mortgages.....	40,169 00
Furniture and Fixtures.....	1,392 70
Due from Banks and Bankers.....	8,677 55
Legal Tender and Bank Notes.....	7,496 71
Bonds—City and School District.....	8,900 00
	<u>\$177,765 89</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	98 81
Due Depositors (\$60,723.89 Savings Department).....	125,672 08
Dividends Unpaid.....	2,000 00
	<u>\$177,765 89</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 J. A. S. VERDIER, *Cashier*.  
 Subscribed and sworn to before me this 6th day of July, 1886.  
 CHAS. B. KELSEY, *Notary Public*.

*REPORT of the condition of the Lenawee County Savings Bank at Adrian, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Bonds and Mortgages, first lien.....	\$298,018 04
Bills Receivable, Collateral Security.....	11,956 68
Real Estate.....	8,620 70
Real Estate Contracts.....	484 58
Furniture and Fixtures.....	1,000 00
Expenses.....	2,431 11
Due from Banks and Bankers.....	77,452 27
Cash in Vault.....	27,499 57
Bonds—County, City, and Town.....	26,898 00
School Bonds.....	2,068 00
	<u>\$445,396 90</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	30,000 00
Undivided Profits.....	22,155 52
Due Depositors.....	338,241 38
	<u>\$445,396 90</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 H. V. C. HART, *Cashier*.  
 Subscribed and sworn to before me this 6th day of July, 1886.  
 CLINTON D. HARDY, *Notary Public*.

## ANNUAL REPORT OF THE

*REPORT of the condition of the Mechanics Bank at Detroit, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67, of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$793,499 70
Real Estate.....	2,000 00
Expenses.....	6,819 78
Due from Banks and Bankers.....	278,900 82
Legal Tender, Bank Notes, and Checks on other Banks.....	43,629 94
Bonds—City and School District.....	17,184 80
Bills in Transit.....	2,819 93
Premium Account.....	265 45
	<u>\$1,145,120 42</u>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	28,885 42
Due Depositors.....	1,018,235 00
	<u>\$1,145,120 42</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

E. H. BUTLER, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

FRED E. BUTLER, *Notary Public.*

*REPORT of the condition of the Michigan Savings Bank at Detroit, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans on real estate.....	\$468,200 00
Loans on collaterals and discounts.....	396,996 94
Overdrafts.....	111 54
Real estate.....	1,747 98
Furniture and fixtures.....	2,300 00
Checks on other banks and cash items.....	9,096 69
Due from Banks and Bankers.....	173,285 87
Legal Tender and Bank Notes.....	41,406 22
Bonds—United States.....	10,000 00
Michigan—County.....	16,800 00
Michigan—City, Town and School.....	84,048 38
	<u>\$1,093,987 38</u>

## LIABILITIES.

Capital paid in.....	\$150,000 00
Undivided Profits.....	24,491 15
Due other Banks.....	918 98
Due Depositors.....	918,577 27
	<u>\$1,093,987 38</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

SAMUEL M. MUMFORD, *Treasurer.*

Subscribed and sworn to before me this 5th day of July, 1886.

CHAS. EMERSON,  
*Notary Public, Wayne Co., Mich.*

*REPORT of the condition of the Michigan State Bank at Eaton Rapids, Michigan, on Tuesday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$126,586 19
Overdrafts.....	288 06
Real Estate.....	1,400 00
Furniture and Fixtures.....	1,666 99
Due from Banks and Bankers.....	3,772 31
Legal Tender and Bank Notes.....	5,413 00
Specie.....	1,908 51
Cash items.....	275 06
	<u>\$151,279 11</u>

## LIABILITIES.

Capital paid in.....	\$75,000 00
Surplus Fund.....	1,000 00
Undivided Profits.....	1,143 08
Due other Banks.....	1,569 99
Due Depositors.....	52,843 90
Notes and bills re-discounted.....	17,442 14
Dividends unpaid.....	2,280 00
	<u>\$151,279 11</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHARLES S. COBB, *Cashier.*

Subscribed and sworn to before me this 7th day of July, 1886.

FRED. Z. HAMILTON, *Notary Public.*

*REPORT of the Condition of the Mills Real Estate Security Bank at Detroit, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$79,728 40
Overdrafts.....	40 00
Furniture and Fixtures.....	206 68
Due from Banks and Bankers.....	2,096 28
Legal Tender and Bank Notes.....	3,304 94
	<u>\$85,370 19</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	281 97
Due Depositors.....	33,168 07
Notes and Bills re-discounted.....	1,920 15
	<u>\$85,370 19</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

C. W. TROWBRIDGE, *Cashier.*

Subscribed and sworn to before me this 9th day of July, 1886.

FRANK I. CURTIS,  
*Notary Public, Wayne Co., Mich.*

*REPORT of the condition of the Mt. Clemens Savings Bank at Mt. Clemens, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$224,738 07
Overdrafts.....	180 78
Real Estate.....	10,000 00
Furniture and Fixtures.....	2,500 00
Expenses.....	1,342 52
Cash Items.....	1,801 76
Due from Banks and Bankers.....	41,375 09
Legal Tender, Bank Notes and Specie.....	24,166 89
	<hr/>
	\$306,084 09
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	19,451 42
Due Depositors.....	226,632 67
	<hr/>
	\$306,084 09
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. A. SKINNER, *Cashier.*

Subscribed and sworn to before me this 7th day of July, 1886.

TRAUGOTT LUNGERSHAUSEN, *Notary Public.*

*REPORT of the condition of the Oxford Savings Bank at Oxford, Michigan, on Tuesday, July 6th, A. D. 1886, made in accordance with sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$34,206 14
Overdrafts.....	1 50
Furniture and Fixtures.....	1,550 00
Expenses.....	1,600 94
Checks on other Banks.....	720 05
Due from Banks and Bankers.....	14,440 31
Legal Tender and Bank Notes.....	4,028 00
Specie.....	640 68
	<hr/>
	\$57,247 62
	<hr/>

## LIABILITIES.

Capital paid in.....	\$26,000 00
Surplus Fund.....	750 00
Undivided Profits.....	3,424 84
Due Depositors.....	28,072 78
	<hr/>
	\$57,247 62
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CLARENCE E. STANTON, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

GEORGE O. KINSMAN,  
*Notary Public in and for Oakland County, Mich.*

# STATE TREASURER.

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*REPORT of the condition of the Paw Paw Savings Bank at Paw Paw, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$35,746 48
Furniture and Fixtures.....	598 51
Expenses.....	180 68
Checks on other Banks.....	75 00
Due from Banks and Bankers.....	18,260 76
Legal Tender and Bank Notes.....	5,879 80
	<hr/>
	\$55,990 51
	<hr/>

## LIABILITIES.

Capital paid in.....	\$35,000 00
Undivided Profits.....	480 97
Due Depositors.....	20,529 64
	<hr/>
	\$55,990 51
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 JOHN W. FREE, *Cashier.*  
 Subscribed and sworn to before me this seventh day of July, 1886.  
 GEO. E. BRECK, *Notary Public.*

*REPORT of the condition of the People's Savings Bank at Detroit, Michigan, on Monday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans secured by Real Estate Mortgages and other Approved Collaterals and Discounts.....	\$3,396,297 44
Overdrafts.....	1,047 91
Real Estate.....	47,442 81
Furniture and Fixtures.....	1,000 00
Expenses and Interest.....	55,544 14
Checks on other Banks.....	48,148 24
Due from Banks and Bankers.....	565,842 10
Legal Tender and Bank Notes.....	77,219 00
Bonds—United States, Michigan, School, County, Municipal, etc.....	206,027 88
Gold, Silver, etc.....	7,550 69
	<hr/>
	\$4,400,120 16
	<hr/>

## LIABILITIES.

Capital paid in.....	\$500,000 00
Surplus Fund.....	50,000 00
Due other Banks.....	220,616 08
Due Depositors.....	8,467,166 65
Interest and Exchange Account.....	162,387 43
	<hr/>
	\$4,400,120 16
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 M. W. O'BRIEN, *Cashier.*  
 Subscribed and sworn to before me this sixth day of July, 1886.  
 F. A. SCHULTE, *Notary Public.*



## ANNUAL REPORT OF THE

*REPORT of the condition of the People's Savings Bank at Lansing, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts .....	\$30,788 53
Overdrafts .....	68 44
Furniture and fixtures .....	868 70
Expenses .....	181 77
Checks on other banks .....	42 43
Due from banks and bankers .....	9,214 63
Legal tender and bank notes .....	2,026 00
Specie .....	879 61
Mortgages .....	10,658 00
Bills in transit .....	571 85
	<u>\$55,299 46</u>

## LIABILITIES.

Capital paid in .....	\$25,000 00
Surplus fund .....	77 00
Undivided profits .....	176 61
Due depositors .....	30,045 85
	<u>\$55,299 46</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

S. B. CARR, *Cashier.*

Subscribed and sworn to before me this 5th day of July, 1886.

M. D. TODD, *Notary Public.*

*REPORT of the condition of the Port Huron Savings Bank at Port Huron, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts .....	\$366,340 78
Furniture and fixtures .....	2,000 00
Expenses .....	3,228 88
Checks on other banks .....	6,356 91
Due from banks and bankers .....	52,625 83
Legal tender and bank notes .....	13,987 00
Silver .....	113 00
	<u>\$470,991 33</u>

## LIABILITIES.

Capital paid in .....	\$100,000 00
Surplus fund .....	12,633 00
Undivided profits .....	24,498 93
Due depositors .....	315,023 10
Real estate .....	9,019 63
Interest, collection, and exchange .....	9,771 78
Dividends unpaid .....	25 00
	<u>\$470,991 33</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. F. HARRINGTON, *Cashier.*

Subscribed and sworn to before me this sixth day of July, 1886.

CHAS. D. THOMPSON, *Notary Public.*

**REPORT of the Condition of the Preston Bank at Detroit, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$380,897 89
Overdrafts.....	1,657 33
Furniture and Fixtures.....	3,490 53
Expenses.....	347 50
Checks on other Banks.....	42,131 11
Due from Banks and Bankers.....	114,625 30
Legal Tender and Bank Notes.....	55,052 33
Bonds—U. S. and School District, and Warrants.....	2,475 59
	<u>\$900,677 57</u>

**LIABILITIES.**

Capital paid in.....	\$100,000 00
Undivided Profits.....	8,108 36
Due other Banks.....	81,918 77
Due Depositors.....	416,650 44
	<u>\$900,677 57</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. A. BERCY, *Cashier.*

Subscribed and sworn to before me this 7th day of July, 1886.

F. W. HAYES, *Notary Public.*

**REPORT of the condition of the State Savings Bank at Detroit, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.**

**RESOURCES.**

Loans and Discounts.....	\$524,828 73
Overdrafts.....	86 11
Furniture and Fixtures.....	2,500 00
Checks on other Banks.....	82,609 46
Due from Banks and Bankers.....	106,004 11
Legal Tender and Bank Notes, Coin and Cash Items.....	17,955 33
	<u>\$985,981 73</u>

**LIABILITIES.**

Capital paid in.....	\$150,000 00
Undivided Profits.....	11,663 58
Due other Banks.....	8,885 61
Due Depositors.....	517,592 53
Dividends Unpaid.....	2,840 00
	<u>\$985,981 73</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

T. S. ANDERSON, *V. Pt.*

Subscribed and sworn to before me this 6th day of July, 1886.

R. S. COURTNEY, *Notary Public.*

*REPORT of the condition of the Savings Bank of East Saginaw, at East Saginaw, Michigan, on Monday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$482,278 61
Furniture and Fixtures.....	1,000 00
Bonds.....	81,900 00
Premiums paid on Bonds.....	800 00
Cash on hand and in Bank subject to check.....	185,846 33
	<u>\$851,822 93</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	25,000 00
Undivided Profits.....	1,848 94
Due Depositors.....	575,075 99
	<u>\$651,922 93</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

AUGUSTUS SCHUPP, *Treasurer.*

Subscribed and sworn to before me this 6th day of July, 1886.

CHAS. M. COPLIN, *Notary Public.*

*REPORT of the condition of the State Bank at St. Johns, Michigan, on Monday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67, of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$87,247 04
Overdrafts.....	18 84
Furniture and Fixtures.....	1,500 00
Expenses.....	2,048 66
Checks on other Banks.....	176 00
Due from Banks and Bankers.....	11,089 53
Legal Tender and Bank Notes.....	2,958 88
	<u>\$105,045 96</u>

## LIABILITIES.

Capital paid in.....	\$30,000 00
Undivided Profits.....	2,778 29
Due Depositors.....	67,287 66
Notes and Bills Re-discounted.....	5,000 00
	<u>\$105,045 96</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

ALVIN SHAVER, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

SAMUEL WALKER, *Notary Public.*

## STATE TREASURER.

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*Report of the condition of the Union Bank at Jackson, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$292,385 88
Overdrafts.....	2,080 48
Real Estate.....	26,000 00
Furniture and Fixtures.....	2,087 80
Expenses.....	3,417 08
Checks on other Banks, and Cash Items.....	970 68
Due from Banks and Bankers.....	57,871 08
Coin, Legal Tender, and Bank Notes.....	30,873 58
Bonds.....	3,500 00
	<u>\$417,885 44</u>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	8,987 71
Due Depositors.....	308,947 73
	<u>\$417,885 44</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

E. M. ALDRICH, *Cashier*.

Subscribed and sworn to before me this 7th day of July, 1886.

A. M. WALKER, *Notary Public*.

*REPORT of the condition of the Wayne County Savings Bank at Detroit, Michigan, at the commencement of business, Tuesday, July 6, 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Law, as amended in 1871.*

## RESOURCES.

Cash on hand and call deposit.....	\$303,968 80
Loans on real estate, bonds and collaterals.....	3,273,333 02
Furniture and fixtures.....	6,626 12
Expense account.....	3,887 16
Collections in transit.....	870 00
Banking house and lot.....	110,000 00
	<u>\$4,303,175 10</u>

## LIABILITIES.

Capital paid in.....	\$150,000 00
Due depositors.....	3,840,748 85
Interest premium, foreign exchange, and rent account.....	212,426 75
	<u>\$4,303,175 10</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

S. D. ELWOOD, *Treasurer*.

Subscribed and sworn to before me this 6th day of July, 1886.

C. F. COLLINS, *Notary Public*.

*REPORT of the condition of the West Michigan Savings Bank at Bangor, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$62,187 10
Furniture and fixtures.....	161 45
Expenses.....	143 70
Due from banks and bankers.....	6,088 08
Legal tender and bank notes, silver coin, pennies, and nickels.....	7,480 68
	<u>\$76,005 86</u>

## LIABILITIES.

Capital paid in.....	\$25,000 00
Surplus fund.....	2,500 00
Undivided profits.....	667 85
Due other banks.....	78 89
Due depositors.....	47,765 13
	<u>\$76,005 86</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

A. B. CHASE, *Cashier.*

Subscribed and sworn to before me this 9th day of July, 1886.

GEORGE CHAPMAN, *Notary Public.*

*REPORT of the condition of the Wyandotte Savings Bank at Wyandotte, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$155,017 79
Furniture and Fixtures.....	1,556 67
Due from Banks and Bankers.....	6,045 18
Legal Tender and Bank Notes.....	4,577 00
Silver, etc.....	124 06
	<u>\$167,330 67</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	6,357 97
Due Depositors.....	110,572 60
Dividends Unpaid.....	400 00
	<u>\$167,330 67</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. VAN MILLER, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

CHAS. F. BABCOCK, *Notary Public.*

## STATE TREASURER.

31

*REPORT of the condition of the Bay City Bank at Bay City, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$612,325 00
Overdrafts.....	1,480 30
Real Estate.....	6,424 64
Furniture and Fixtures.....	3,500 00
Cash Items.....	1,635 41
Checks on other Banks.....	9,881 85
Due from Banks and Bankers.....	65,719 67
Legal Tender and Bank Notes.....	41,246 87
	<hr/>
	\$742,522 03

## LIABILITIES.

Capital paid in.....	\$150,000 00
Surplus Fund.....	50,000 00
Undivided Profits.....	7,321 94
Due other Banks.....	6,844 16
Due Depositors.....	528,086 82
Dividends Unpaid.....	820 00
	<hr/>
	\$742,522 03

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. H. YOUNG, Cashier.

Subscribed and sworn to before me this 6th day of July, 1886.

WM. O. LEWIS, Notary Public.

*REPORT of the condition of the City Bank at Battle Creek, Michigan, at the close of business Saturday, July 3d, A. D. 1886, made in accordance with sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$353,796 49
Overdrafts.....	2,662 96
Real Estate.....	5,945 01
Furniture and Fixtures.....	2,800 00
Checks on other Banks.....	106 59
Due from Banks and Bankers.....	54,206 23
Legal Tender and Bank Notes.....	31,147 25
Gold.....	587 90
Silver.....	892 60
Nickels and Pennies.....	1 78
	<hr/>
	\$441,944 81

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	54,889 35
Undivided Profits.....	7,500 00
Due Depositors.....	329,555 46
	<hr/>
	\$441,944 81

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

A. D. WHIPPLE, Cashier.

Subscribed and sworn to before me this 7th day of July, 1886.

FREDERICK A. ALLWARDT, Notary Public.

*REPORT of the condition of the Commercial Bank at Port Huron, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$160,233 85
Overdrafts.....	479 78
Furniture and Fixtures.....	1,648 72
Expenses.....	1,812 93
Checks on other Banks.....	1,499 20
Due from Banks and Bankers.....	33,917 93
Legal Tender and Bank Notes.....	7,616 00
Gold and Silver.....	730 37
	<u>\$206,338 77</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	10,708 84
Due Depositors.....	147,630 43
	<u>\$208,338 77</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN W. PORTER, *Cashier.*

Subscribed and sworn to before me this 5th day of July, 1886.

CHAS. N. RUNNELS, *Notary Public.*

*REPORT of the condition of the Commercial Bank at Mt. Pleasant, Michigan, on Tuesday, July 6th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$149,253 48
Overdrafts.....	886 27
Furniture and Fixtures.....	1,897 80
Due from Banks and Bankers.....	1,339 63
Legal Tender and Bank Notes, Silver, and other cash items.....	9,613 84
	<u>\$162,500 91</u>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	4,000 00
Undivided Profits.....	39 50
Due other Banks.....	297 66
Due Depositors.....	47,889 11
Notes and Bills re-discounted.....	57,774 64
Dividend Account.....	2,500 00
	<u>\$162,500 91</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN A. HARRIS, *Cashier.*

Subscribed and sworn to before me this 12th day of July, 1886.

JOHN F. RYAN, *Notary Public.*

*REPORT of the condition of the Farmers' Bank at Mason, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$100,246 00
Overdrafts.....	121 92
Furniture and fixtures.....	1,300 00
Expenses.....	8 80
Due from banks and bankers.....	12,740 10
Legal tender and bank notes.....	12,686 28
Premium paid.....	1,088 18
	<hr/>
	\$127,521 86
	<hr/>

## LIABILITIES.

Capital paid in.....	\$75,000 00
Undivided profits.....	824 07
Due depositors.....	51,697 79
	<hr/>
	\$127,521 86
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN M. DRESSER, *Cashier.*

Subscribed and sworn to before me this 2d day of August, 1886.

JOHN C. CANNON, *Notary Public.*

*REPORT of the condition of the Farmers and Mechanics' Bank at Ann Arbor, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$165,992 57
Overdrafts.....	549 82
Furniture and fixtures.....	3,497 00
Due from banks and bankers.....	24,226 86
Legal tender and bank notes.....	4,975 00
Bonds—United States.....	4,400 00
Local.....	2,838 07
Premium on U. S. bonds.....	736 25
Specie.....	3,850 00
Nickels and pennies.....	67 15
	<hr/>
	\$210,627 72
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus fund.....	3,485 88
Undivided profits.....	86 13
Due depositors.....	155,355 71
Dividends unpaid.....	1,750 00
	<hr/>
	\$210,627 72
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

WILDIAM A. TOLCHARD, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

O. C. MATTHEWS, *Notary Public.*



*REPORT of the condition of the Farmers' Bank of Grass Lake, at Grass Lake, Michigan, at the close of business on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and discounts.....	\$75,888 35
Overdrafts.....	590 68
Real estate, furniture and fixtures.....	8,800 00
Premium account.....	30 18
Our own capital stock taken to secure debts.....	2,000 00
Due from banks and bankers.....	2,740 42
Legal tender and bank notes, checks and other cash items.....	6,678 90
	<u>\$91,028 53</u>

## LIABILITIES.

Capital paid in.....	\$44,000 00
Surplus fund.....	4,377 91
Due depositors.....	42,650 62
	<u>\$91,028 53</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 CHAS. M. SPINNING, *Cashier.*  
 Subscribed and sworn to before me this fifth day of July, 1886.  
 F. F. SCIDMORE, *Notary Public.*

*REPORT of the condition of the Jackson City Bank at Jackson, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871:*

## RESOURCES.

Loans and discounts.....	\$569,475 61
Overdrafts.....	5,028 68
Real estate.....	18,000 00
Banking house safe, furniture and fixtures.....	10,000 00
Checks on other banks.....	2,416 28
Due from banks and bankers.....	22,487 13
Legal tender and bank notes.....	48,906 00
Coin.....	14,579 20
	<u>\$690,871 85</u>

## LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	100,000 00
Reserve Fund.....	50,000 00
Undivided Profits.....	56,208 78
Due depositors.....	386,568 07
	<u>\$690,871 85</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 BENJ. NEWKIRK, *Cashier.*  
 Subscribed and sworn to before me this seventh day of July, 1886.  
 GILBERT R. BYRNE, *Notary Public.*

*REPORT of the condition of the Lapeer County Bank at Imlay City, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67, of the General Banking Law, as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$73,189 48
Overdrafts.....	905 13
Real Estate.....	800 00
Furniture and Fixtures.....	1,200 00
Building Account.....	1,768 70
Due from Banks and Bankers.....	10,549 48
Legal Tender and Bank Notes.....	9,685 25
	<hr/>
	\$98,048 02
	<hr/>
LIABILITIES.	
Capital paid in.....	\$50,000 00
Undivided Profits.....	408 98
Due Depositors.....	47,639 06
	<hr/>
	\$98,048 02
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JNO. BORLAND, JR., *Cashier.*

Subscribed and sworn to before me this third day of July, 1886.

GEO. MANWARING,  
*Notary Public, Lapeer Co., Mich.*

*REPORT of the condition of the Lumberman's State Bank at West Bay City, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67, of the General Banking Laws, as amended in 1871.*

RESOURCES.	
Loans and Discounts.....	\$198,025 96
Furniture and Fixtures.....	3,310 55
Due from Banks and Bankers.....	24,313 28
Legal Tender and Bank Notes.....	18,106 68
	<hr/>
	\$243,756 47
	<hr/>
LIABILITIES.	
Capital paid in.....	\$40,000 00
Surplus Fund.....	19,000 00
Undivided Profits.....	75 00
Due Depositors.....	126,371 90
Notes and Bills Re-discounted.....	58,309 57
	<hr/>
	\$243,756 47
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

H. H. NORRINGTON, *Cashier.*

Subscribed and sworn to before me this sixth day of July, 1886.

STEPHEN P. FLYNN,  
*Notary Public, Bay County, Mich.*

*REPORT of the condition of the the Merchants and Miners' Bank at Calumet, Michigan, on Saturday, July 3d, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$243,340 43
Overdrafts.....	656 63
Real Estate.....	3,700 00
Furniture and Fixtures.....	500 00
Checks on other Banks.....	895 83
Due from Banks and Bankers.....	140,570 16
Legal Tender and Bank Note.....	56,873 00
U. S. Bonds, par value.....	26,000 00
Specie—Gold.....	21,500 00
Silver, including Nickels and Pennies.....	2,989 32
	<hr/>
	\$496,025 37
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	20,000 00
Undivided Profits.....	12,280 82
Due other Banks.....	7,817 38
Due Depositors.....	402,872 51
Dividend Account.....	3,000 00
Foreign Exchange.....	54 68
	<hr/>
	\$496,025 37
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HENRY S. COLTON, *Cashier*.

Subscribed and sworn to before me this sixth day of July, 1886.

STEPHEN PAULL, *Notary Public*.

*REPORT of the condition of the Pioneer Bank at North Branch, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$34,434 86
Safe and Fixtures.....	656 25
Expenses.....	144 85
Due from Banks and Bankers.....	5,049 22
Legal Tender and Bank Notes and Coin.....	4,514 91
	<hr/>
	\$44,799 69
	<hr/>

## LIABILITIES.

Capital paid in.....	\$30,000 00
Surplus Fund.....	1,000 00
Interest and Exchange.....	529 89
Due Depositors.....	13,269 80
	<hr/>
	\$44,799 69
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

R. B. LIPPINCOTT, *Cashier*.

Subscribed and sworn to before me this 6th day of July, 1886.

J. H. BIDWELL, *Notary Public*.

# STATE TREASURER.

87

*REPORT of the condition of the People's Bank at Manchester, Michigan, on Tuesday, July 6th, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$87,554 50
Overdrafts.....	79 71
Real Estate and Furniture and Fixtures.....	14,107 18
Due from Banks and Bankers.....	15,079 17
Legal Tender and Bank Notes.....	8,073 00
Coin.....	241 50
	<hr/>
	\$125,134 10

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	4,806 87
Due Depositors.....	45,886 18
Bills Payable.....	23,661 60
	<hr/>
	\$125,134 10

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. L. WATKINS, *Cashier.*

Subscribed and sworn to before me this 6th day of July, 1886.

N. SCHMID, *Notary Public.*

*REPORT of the condition of the State Bank at Fenton, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with Sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$99,648 86
Overdrafts.....	55 18
Furniture and Fixtures.....	1,500 00
Due from Banks and Bankers.....	88,440 86
Legal Tender and Bank Notes.....	12,211 00
Specie.....	9,060 73
	<hr/>
	\$120,926 13

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	1,802 02
Due Depositors.....	79,124 11
	<hr/>
	\$120,926 13

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. W. MILLARD, *Cashier.*

Subscribed and sworn to before me this 7th day of July, 1886.

J. L. TOPPING, *Notary Public.*

*REPORT of the condition of the State Bank at Midland, Michigan, on Monday, July 5th, A. D. 1886, made in accordance with sections 18, 19, and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$72,917 91
Overdrafts.....	689 51
Real Estate.....	3,000 00
Furniture and Fixtures.....	1,805 66
Checks on other Banks.....	2,220 66
Due from Banks and Bankers.....	5,559 39
Legal Tender and Bank Notes.....	4,000 00
	<hr/>
	\$90,153 18
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	2,000 00
Undivided Profits.....	1,331 27
Due other Banks.....	1,404 46
Due Depositors.....	85,417 40
	<hr/>
	\$90,153 18
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this 6th day of July, 1886.

WILLIAM D. MARSH, *Cashier.*  
M. H. STANFORD,  
*Notary Public in and for Midland County, Mich.*

*REPORT of the condition of the Union Banking Co. Bank at St. Joseph, Michigan, on Monday, July 5th, at the close of business, A. D. 1886, made in accordance with sections 18, 19 and 67 of the General Banking Laws, as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$79,272 19
Overdrafts.....	24 21
Furniture and Fixtures.....	3,002 41
Expenses.....	1,788 10
Due from Banks and Bankers.....	31,175 90
Legal Tender and Bank Notes.....	21,438 07
Bonds—Chicago City, Lake Township and Mortgage.....	12,500 00
Premium Account.....	586 78
	<hr/>
	\$149,787 66
	<hr/>

## LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	3,522 61
Due Depositors.....	96,265 05
	<hr/>
	\$149,787 66
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this 6th day of July, 1886.

ORVILLE O. JORDAN, *Cashier.*  
CHAS. FOSTER, *Notary Public.*





ANNUAL REPORT

OF THE

AUDITOR GENERAL

OF THE

STATE OF MICHIGAN

FOR THE

FISCAL YEAR ENDING SEPT. 30, 1886.



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BY AUTHORITY.

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LANSING:

THORP & GODFREY, STATE PRINTERS AND BINDERS.

1887.





# REPORT.

AUDITOR GENERAL'S OFFICE, }  
Lansing, Michigan, September 30, 1886. }

HON. RUSSELL A. ALGER, Governor:

SIR—I herewith respectfully submit the following as my report for the year closing this day:

The receipts to the State Treasury from all sources during the year were.....	* \$3,046,999 27
And the disbursements for all purposes.....	2,895,252 97
Receipts exceed disbursements by.....	\$151,746 30
Which added to the balance, September 30, 1885.....	790,251 56
Gives for the balance in the Treasury, September 30, 1886...	<sup>ab</sup> \$941,997 86

<sup>a</sup> See Appendix, page 4.

<sup>b</sup> Among the prominent trusts for which the larger portion of the balance of..... \$941,997 86 is held may be mentioned the following, viz.:

Amount in the Primary School Interest Fund.....	\$338,672 88	
University Interest Fund.....	8,875 38	
Agricultural College Interest Fund.....	5,828 04	
Normal School Interest Fund.....	945 87	
St. Mary's Falls Ship Canal Fund.....	\$68,927 12	\$349,322 17
Sundry Deposits Account.....	5,148 68	
for past-due Adjustable Bonds.....	12,149 97	
	86,225 67	
		435,547 84
Leaving but.....		\$506,450 08
applicable, prior to February 1, 1887, for paying the expenses of State Institutions, the interest on the bonded debt, the salaries of State officers and Judges, estimated as follows, viz.:		
Appropriations for State Institutions, etc.....	\$202,242 26	
Interest on War-Bounty Bonds.....	8,065 00	
Salaries, Judicial and other.....	50,000 00	
		\$260,327 26

As the miscellaneous receipts, between September 30th and the following February usually just about equal the several classes of disbursements not above mentioned, there is apparently a margin of..... \$246,122 76

If, from the receipts as stated above.....		\$3,046,999 27
The amount covered by credits to contractors for building Swamp Land State Roads.....	* \$35,207 98	
And the amount of refunding and reimburse- ments during the year.....	° 92,353 36	127,561 34
Be deducted, there are left for net cash receipts.....		* \$2,919,437 93
The receipts from various sources which form no part of the revenue of the State amount to....	° \$349,779 78	
While the portion of the receipts gathered into the State Treasury during the year for purposes of revenue, is.....	° 2,569,658 15	2,919,437 93
The gross disbursements, as before stated, amount to.....		\$2,895,252 97
But from this amount should be deducted the warrants drawn upon the Swamp Land Fund and paid in Swamp Land.....	* \$35,207 98	
And the refundings and reimbursements.....	° 92,353 36	127,561 34
To obtain the net cash disbursements, which for the year were		\$2,767,691 63
The disbursements for non-revenue were.....	° \$339,074 76	
And the revenue disbursements were.....	° 2,428,616 87	2,767,691 63

STATE INDEBTEDNESS.<sup>1</sup>

The bonded State indebtedness, September 30, 1885, which was not changed during the year.....		\$243,149 97
This indebtedness, by classes, is as follows :		
<i>Interest-Bearing :</i>		
War-Bounty-Loan 7 per cent bonds, due May 1, 1890.....	\$231,000 00	
<i>Non-Interest-Bearing :</i>		
Five-Million-Loan, part paid, \$21,000.00 but adjustable at.....	12,149 97	243,149 97

## INTEREST UPON THE BONDED STATE DEBT.

The interest paid during the year was all upon the War-Bounty Bonds and amounted to.....	* \$16,065 00
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<sup>1</sup> See Statement "E," Table No. 1.

a See Appendix, page 22.

b See Appendix, page 10.

c See Appendix, page 10.

d See Appendix, page 26.

The War-Bounty-Loan Bonds are the only interest-bearing bonds now outstanding. These bonds become due May 1, 1890, and upon them the annually accruing interest amounts to \$16,170.00. The amount of Specific Tax from future receipts required to pay the entire interest on the outstanding bonds, is \$56,595.00,—November, 1886, interest having been set aside from Specific Taxes already collected.

## TWO MILLION LOAN SINKING FUND.

This fund was overdrawn, September 30, 1885.....		\$66,000 00
During the year the "Board of Fund Commissioners" sold U.S. Bonds to the amount of.....	\$66,000 00	
Upon which they received as pre- mium .....	8,085 00	
		\$74,085 00
Deduct amount transferred to General Fund...	8,085 00	
		<u>66,000 00</u>

Leaving the Sinking Fund balanced September 30, 1886.

There are now \$231,000.00 in U. S. Bonds, held by the "Board of Fund Commissioners," which just equals the outstanding interest bearing State Bonds.

## INSPECTION OF ILLUMINATING OILS.

Under Sec. 7, Act 127, Laws of 1879, the State Oil Inspector paid into the State Treasury in February, as surplus on the year's work, \$6,231.51.

## LIQUOR TAX.

Under the Act of 1885, there was paid, during the year, but \$300.00.

This was paid November 27, 1885, by Klein Brothers and Hyman, for the privilege of selling spirituous liquors within this State, for one year from that date.

## SUPPORT OF INSANE.

Under Act 194, Laws of 1877, there was paid from the State treasury, during the year, for the support of the Insane, \$250,913.87. Of this amount \$222,468.52 was paid for the support of permanent Insane, \$5,817.23 for the support of non-resident Insane, \$4,884.78 for the support of Insane soldiers, and \$17,743.34 for the support of criminal Insane.

## TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL.

The amount paid during the year for the above purpose was \$2,069.59.

## RETURNING CHILDREN FROM STATE PUBLIC SCHOOL.

During the year there was paid, for returning children from State Public School, \$131.00.

<sup>a</sup> See Table 24, page 23.

## CONVEYING CONVICTS TO THE STATE HOUSE OF CORRECTION.

During the year the State has paid for the above purpose, \$12,592.40; and for

## CONVEYING CONVICTS TO STATE PRISON

the cost to the State was \$5,458.23.

## CORONERS' FEES.

The amount paid during the year, under Sec. 9593, Howell's Ann. Stat., is \$2,394.63.

The amount paid for the support of permanent and non-resident insane, the amount paid for transportation of children to State Public School, etc., the amount paid for the care of juvenile offenders, the amount paid for conveying convicts to State House of Correction, the amount paid for conveying convicts to State Prison, and the amount paid as coroners' fees,—are stated by counties, in Table No. 39, pages 44 to 47, where the several amounts that each county pays in State taxation are also shown, and from which the following summary is obtained:



### ACCOUNTS WITH THE VARIOUS STATE INSTITUTIONS,

as summarized in Table No. 154, pages 222 and 223, show their receipts to have been as follows:

From State Treasury.....	\$1,319,984 12	
Earnings of Institutions, etc..	406,066 04	
	<u>\$1,726,050 16</u>	
Loans.....	4,452 94	
	<u>\$1,730,503 10</u>	
Their disbursements:		
For current expenses.....	\$1,230,065 65	
Building and special purposes	518,733 70	
	<u>\$1,748,799 35</u>	
Payment of loans.....	1,952 94	
	<u>1,750,752 29</u>	
Excess of disbursements during year.....		\$20,249 19
And their balances:		
On hand, September 30, 1885....	\$214,811 86	
Overdrawn, September 30, 1885..	* 414 34	
	<u>\$214,397 52</u>	
On hand, September 30, 1885 (net).....		\$214,397 52
September 30, 1886....	\$203,585 34	
Overdrawn, September 30, 1886..	9,437 01	
	<u>194,148 33</u>	
On hand, September 30, 1886 (net).....		20,249 19

By *classes* of institutions, the receipts for the year were:—

For Asylums:	From State Treasurer.	From other Sources.	Total.
Michigan Soldiers' Home	\$125,000 00	-----	\$125,000 00
Educational .....	136,595 24	\$5,503 20	142,098 44
For Insane.....	521,662 39	130,783 28	652,445 67
Totals.....	<u>\$783,257 63</u>	<u>\$136,286 48</u>	<u>\$919,544 11</u>
For Educational.....	235,690 68	100,579 33	336,270 01
Reformatory.....	183,816 79	166,829 92	350,646 71
Miscellaneous.....	117,219 02	2,370 31	119,589 33
Footings .....	<u>\$1,319,984 12</u>	<u>\$406,066 04</u>	<u>\$1,726,050 16</u>

\* \$507.16 less than shown in 1885, for reason given in Note "a," p. 223, Appendix.

## The disbursements:—

	Current Expenses.	Building and Special.	Total.
For Asylums:			
Michigan Soldiers' Home...	\$40,984 27	\$64,629 15	\$105,613 42
Educational.....	124,857 06	31,321 57	156,178 63
For Insane.....	417,024 97	240,173 50	657,198 47
Totals.....	\$582,866 30	\$336,124 22	\$918,990 52
For Educational.....	234,613 22	110,477 78	345,091 00
Reformatory.....	297,642 34	63,222 39	360,864 73
Miscellaneous.....	114,943 79	8,909 31	123,853 10
Footings.....	\$1,230,065 65	\$518,733 70	\$1,748,799 35
And the loans:		Received.	Paid.
Reformatory.....		\$4,452 94	\$1,952 94

By *Institutions*, the receipts, disbursements, loans, and balances were as follows:

## STATE LIBRARY.

*Receipts:*<sup>1</sup>

From State Treasury.....	\$5,500 00	
Sale of Michigan Reports...	\$3,848 15	
“ “ Pioneer Collections ”	102 75	
“ “ Michigan in the War ”	55 00	4,005 90
Balance on hand September 30, 1885.....		15 34
Total resources.....		* \$9,521 24

*Disbursements:*<sup>1</sup>

For books.....	\$5,023 57	
paid into State Treasury—from sale of Reports, etc.....	4,005 90	9,029 47
Balance on hand September 30, 1886.....		* \$491 77

## TEACHERS' INSTITUTES—COUNTY.

*Receipts:*<sup>2</sup>

From State Treasury.....	\$1,720 00	
other sources (cash).....	9,122 15	\$10,842 15
Balance on hand September 30, 1885.....		459 28
Total resources.....		* \$11,301 43

*Disbursements:*<sup>2</sup>

For expenses of institutes.....	\$10,295 36	
amount returned to counties..	673 80	
“ “ “ State.....	10 00	683 80
Balance on hand September 30, 1886.....		* \$322 27

<sup>1</sup> See Table No. 155, page 224.<sup>2</sup> See Table No. 156, page 224.<sup>3</sup> See Table No. 164, pages 223 and 223.

NOTE.—In Table No. 156 A the disbursements from “State funds” for Otsego county is stated at \$104.99; of this amount \$54.99 was made during the quarter ending December 31, 1886, and \$50.00 during the quarter ending September 30, 1886.



## UNIVERSITY OF MICHIGAN.\*

*Receipts:*<sup>1</sup>

From State Treasury.....	\$128,656 00	
other sources.....	70,022 67	
		\$198,678 67

Balance on hand September 30, 1885..... 22,139 69

Total resources..... \* \$220,818 36

*Disbursements:*<sup>1</sup>

For current expenses.....	\$137,605 73	
building and special.....	66,038 92	
		203,644 65

Balance on hand September 30, 1886..... \* \$17,173 71

<sup>1</sup> See table No. 157, page 226.

\* See table No. 154, pages 222 and 223.

\* Disbursements from the State Treasury since the Organization of the State, for the support of Educational and Reformatory institutions and Asylums.

	From Interest P'd by State.		On Account of Appropriations.	Subdivisions for Asylums and Total to each Institution	Total by Classes.
	On Trust Fund.	From Receipts from holder of Part-Paid Land Certificates.			
<b>EDUCATIONAL INSTITUTIONS:</b>					
Primary Schools.....	\$7,184,237 85	\$1,062,710 51		\$3,856,947 86	
University.....	909,111 88	446,499 12	\$1,245,946 80	2,601,557 60	
Normal School.....	79,550 02	63,454 17	525,719 09	668,723 28	
Agricultural College.....	173,884 74	119,054 82	711,832 15	1,004,271 71	
Footings.....	\$9,336,283 99	\$2,291,718 62	\$2,483,497 84		\$18,181,500 45
<b>ASYLUMS:</b>					
Michigan Soldiers' Home.....			\$125,000 00	\$125,000 00	
<i>Educational:</i>					
State Public School.....			637,116 00	637,116 00	
Institution for Educating the Deaf and Dumb <sup>1</sup> .....			1,403,543 66	1,402,543 66	
School for the Blind.....			290,142 06	290,142 06	
			\$2,454,801 72	\$2,454,801 72	
<i>For Insane:</i>					
Michigan Asylum.....			\$2,005,374 89	\$2,005,374 89	
Eastern Michigan Asylum.....			1,142,722 01	1,142,722 01	
Northern Asylum.....			567,548 06	567,548 06	
Criminal Asylum.....			110,557 14	110,557 14	
			\$3,826,202 10	\$3,826,202 10	
			\$6,281,003 82		6,281,003 82
<b>REFORMATORY:</b>					
State Reform School (Boys).....			\$1,149,656 18	\$1,149,656 18	
" Industrial Home for Girls <sup>2</sup> .....			288,166 01	288,166 01	
" House of Correction, (L.P.).....			712,219 53	712,219 53	
" " (U.P.).....			5,000 00	5,000 00	
" Prison.....			1,111,000 68	1,111,000 68	
Footings.....			3,265,042 40	3,265,042 40	3,265,042 40
Totals.....	\$9,336,283 99	\$2,291,718 62	\$12,029,544 06	\$12,029,544 06	\$22,677,546 67

<sup>1</sup> Includes the Blind to September 30, 1879.

<sup>2</sup> Reform School for Girls until 1883.

<sup>a</sup> Since 1878 includes Surplus Specific Taxes.

<sup>b</sup> See Appendix, pages 278-79.

<sup>c</sup> See Appendix, pages 280-81.

STATE NORMAL SCHOOL.<sup>1</sup>*Receipts :<sup>a</sup>*

From State Treasury .....	\$38,545 00	
other sources .....	3,227 25	
		\$41,772 25
Balance overdrawn September 30, 1885 .....		414 34
Net resources .....		<sup>a</sup> \$41,357 91

*Disbursements :<sup>a</sup>*

For current expenses .....	\$38,651 97	
building and special .....	1,931 22	
		40,583 19
Balance overdrawn, September 30, 1886 .....		<sup>a</sup> \$774 72

AGRICULTURAL COLLEGE.<sup>1</sup>*Receipts :<sup>a</sup>*

From State Treasury .....	\$53,779 68	
other sources .....	14,635 16	
		\$68,414 84
Balance on hand, September 30, 1885 .....		17,165 16
Total resources .....		<sup>a</sup> \$85,580 00

*Disbursements :<sup>a</sup>*

For current expenses .....	\$43,945 75	
building and special .....	33,478 17	
		77,423 92
Balance on hand, September 30, 1886 .....		<sup>a</sup> \$8,156 08

MICHIGAN MINING SCHOOL.<sup>1</sup>*Receipts :<sup>a</sup>*

From State Treasury .....	\$7,500 00	
other sources .....	240 00	
		\$7,740 00

*Disbursements :<sup>a</sup>*

For current expenses .....		4,114 41
Balance on hand, September 30, 1886 .....		<sup>a</sup> \$3,625 59

MICHIGAN SOLDIERS' HOME.<sup>2</sup>*Receipts :<sup>a</sup>*

From State Treasury .....	\$125,000 00	
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*Disbursements :<sup>a</sup>*

For current expenses .....	\$64,629 15	
building and special .....	40,984 27	
		105,613 42
Balance on hand, September 30, 1886 .....		<sup>a</sup> \$19,386 58

<sup>1</sup> For total disbursements by the State for the benefit of this school, see Note \*, page x.<sup>2</sup> For total disbursements by the State for the benefit of this home, see Note \*, page x.<sup>a</sup> See Table No. 156, page 227.<sup>a</sup> See Table No. 156, page 228.<sup>a</sup> See Table No. 160, page 229.<sup>a</sup> See Table No. 161, page 229.<sup>a</sup> See Table No. 154, pages 222 and 223.

STATE PUBLIC SCHOOL.<sup>1</sup>*Receipts :*<sup>2</sup>

From State Treasury .....	\$39,000 00	
other sources .....	100 00	
		\$39,100 00
Balance on hand September 30, 1885 .....		1,913 43
		<hr/>
Total resources .....		\$41,013 43

*Disbursements :*<sup>3</sup>

For current expenses .....	\$39,053 94	
building and special .....	1,904 57	
		40,958 51
		<hr/>
Balance on hand September 30, 1886 .....		\$54 92
		<hr/>

INSTITUTION FOR EDUCATING THE DEAF AND DUMB.<sup>4</sup>*Receipts :*<sup>5</sup>

From State Treasury .....	\$68,845 24	
other sources .....	2,908 22	
		\$71,753 46
Balance on hand September 30, 1885 .....		2,531 02
		<hr/>
Total resources .....		\$74,284 48

*Disbursements :*<sup>6</sup>

For current expenses .....	\$62,974 99	
building and special .....	16,048 30	
		79,023 29
		<hr/>
Balance overdrawn, September 30, 1886 .....		\$4,738 81
		<hr/>

SCHOOL FOR THE BLIND.<sup>1</sup>*Receipts :*<sup>2</sup>

From State Treasury .....	\$28,750 00	
other sources .....	2,494 98	
		\$31,244 98
Balance on hand September 30, 1885 .....		10,932 95
		<hr/>
Total resources .....		\$42,177 93

*Disbursements :*<sup>3</sup>

For current expenses .....	\$22,828 13	
building and special .....	13,368 70	
		36,196 83
		<hr/>
Balance on hand September 30, 1886 .....		\$5,981 10
		<hr/>

<sup>1</sup> For total disbursements by the State for the benefit of this School see note "a," page x.<sup>2</sup> For total disbursements by the State for the benefit of this Institution see note "a," page x.<sup>3</sup> See Table No. 162, page 230.<sup>4</sup> See Table No. 163, page 231.<sup>5</sup> See Table No. 164, page 232.<sup>6</sup> See Table No. 164, pages 222 and 223.

MICHIGAN ASYLUM FOR THE INSANE.<sup>1</sup>*Receipts : \**

From State Treasury .....	\$162,313 13	
other sources .....	64,091 05	
		\$226,404 18
Balance on hand September 30, 1885 .....		28,617 28
		<hr/>
Total resources .....		<sup>a</sup> \$255,021 46

*Disbursements : \**

For current expenses .....	\$194,574 74	
building and special .....	21,206 28	
		215,781 02
		<hr/>
Balance on hand September 30, 1886 .....		<sup>a</sup> \$39,240 44
		<hr/>

EASTERN ASYLUM FOR THE INSANE.<sup>1</sup>*Receipts : \**

From State Treasury .....	\$102,127 90	
other sources .....	47,838 65	
		\$149,966 55
Balance on hand, September 30, 1884 .....		50,066 87
		<hr/>
Total resources .....		<sup>a</sup> \$200,033 42

*Disbursements : \**

For current expenses .....	\$139,271 77	
building and special .....	18,935 61	
		158,207 38
		<hr/>
Balance on hand, September 30, 1886 .....		<sup>a</sup> \$41,826 04
		<hr/>

<sup>1</sup> For total disbursements by the State for the benefit of this Asylum see note "a," page x.<sup>2</sup> See Table No. 165, page 233.<sup>3</sup> See Table No. 166, page 234.<sup>4</sup> See Table No. 154, pages 222 and 223.

NORTHERN ASYLUM FOR THE INSANE.<sup>1</sup>*Receipts :<sup>a</sup>*

From State Treasury :

For building and special—

R. Hatch, Treasurer (Table No. 168).... \$180,034 00

C. A. Crawford, Treasurer (Table No. 167) 4,738 23 \$184,772 23

From other sources:

For building and special—

R. Hatch, Treasurer (Table No. 168).... \$83 90

For current expenses—

C. A. Crawford, Treasurer (Table No. 167) 60,317 28 60,401 18\$245,173 41

Balance on hand September 30, 1885, building and special, R. Hatch, Treasurer.....

\$2,410 24Total resources..... \$247,583 65*Disbursements :<sup>a</sup>*

For current expenses: C. A. Crawford, Treasurer (Table No. 167) .....

\$65,015 48

Building and special—

C. A. Crawford, Treasurer

(Table No. 167) ..... \$4,738 23

R. Hatch, Treasurer (Table

No. 168)..... 177,877 74 182,615 97 247,631 45Balance<sup>a</sup> overdrawn, September 30, 1886, current expenses, C. A. Crawford, Treasurer.....\$4,698 20

Balance on hand, September 30, 1886, building and special, R. Hatch, Treasurer.....

\$4,650 40Balance overdrawn, September 30, 1886, net..... \$47 80ASYLUM FOR INSANE CRIMINALS.<sup>1</sup>*Receipts :<sup>a</sup>*

From State Treasury..... \$30,398 81

other sources..... 502 72 \$30,901 53Loans ..... 4,452 94 \$35,354 47Balance on hand, September 30, 1885..... 3,529 99Total resources..... \$38,884 46*Disbursements :<sup>a</sup>*

For current expenses..... \$18,162 98

building and special..... 17,415 64 \$35,578 62Loans ..... 1,952 94 37,531 56Balance on hand, September 30, 1886..... \$1,352 90<sup>1</sup> For total disbursements by the State for the benefit of this Asylum, see note "a," page x.<sup>2</sup> See Tables No. 167 and 168, pages 235 and 236.<sup>3</sup> Erroneously stated as on hand in Table No. 167.<sup>4</sup> See Table No. 168, page 237.<sup>a</sup> See Table No. 164, pages 222 and 223.

STATE REFORM SCHOOL.<sup>1</sup>*Receipts :—*

From State Treasury.....	\$78,000 00	
other sources.....	13,925 93	
		\$91,925 93
Balance on hand September 30, 1885.....		10,750 68
Total resources.....		<sup>a</sup> \$102,676 61

*Disbursements :—*

For current expenses.....	\$67,352 66	
building and special.....	21,484 64	
		88,837 20
Balance on hand September 30, 1886.....		<sup>a</sup> \$13,839 41

STATE INDUSTRIAL HOME FOR GIRLS.<sup>2</sup>*Receipts :—*

From State Treasury.....	\$31,188 44	
other sources.....	756 45	
		\$31,944 89
Balance on hand September 30, 1885.....		5,270 65
Total resources.....		<sup>a</sup> \$37,215 54

*Disbursements :—*

For current expenses.....	\$26,867 84	
building and special.....	5,046 86	
		31,914 70
Balance on hand September 30, 1886.....		<sup>a</sup> \$5,300 84

STATE HOUSE OF CORRECTION.<sup>3</sup>*Receipts :—*

From State Treasury.....	\$38,200 00	
other sources.....	48,901 85	
		\$87,101 85
Balance on hand September 30, 1885.....		5,009 84
Total resources.....		<sup>a</sup> \$92,111 69

*Disbursements :—*

For current expenses.....	\$83,572 09	
building and special.....	4,039 52	
		87,611 61
Balance on hand September 30, 1886.....		<sup>a</sup> \$4,500 08

<sup>1</sup> For total disbursements by State for benefit of this school, see note \*, page x.<sup>2</sup> For total disbursements by State for benefit of the Industrial Home for Girls, see note "a," page x.<sup>3</sup> For total disbursements by State for benefit of the House of Correction, see note \*, page x.<sup>4</sup> See Table No. 170, page 228.<sup>5</sup> See Table No. 171, page 229.<sup>6</sup> See Table No. 172, page 240.<sup>7</sup> See Table No. 164, pages 222 and 223.

MICHIGAN STATE PRISON.<sup>1</sup>*Receipts :*<sup>2</sup>

From State Treasury .....	\$36,428 35	
other sources .....	105,188 69	
		\$141,617 04
Balance on hand September 30, 1885 .....		35,313 12
Total resources .....		<sup>a</sup> \$176,930 16

*Disbursements :*<sup>3</sup>

For current expenses .....	\$119,849 75	
building and special .....	32,651 47	
		\$152,501 22
amount collected by Warden and paid into State Treasury .....	1,943 00	
		154,444 22
Balance on hand September 30, 1886 .....		<sup>a</sup> \$22,485 94

## QUARTERMASTER GENERAL'S DEPARTMENT.

*Receipts :*<sup>4</sup>

From State Treasury .....	\$87,919 02	
other sources .....	899 09	
		\$88,818 11
Balance on hand September 30, 1885 .....		11,399 47
Total resources .....		<sup>a</sup> \$100,217 58

*Disbursements :*<sup>5</sup>

For sundry purposes .....		88,436 60
Balance on hand September 30, 1886 .....		<sup>a</sup> \$11,780 98

## STATE MILITARY BOARD (SOLDIERS' AID.)

*Receipts :*<sup>6</sup>

From State Treasury .....	\$5,000 00	
Balance on hand September 30, 1885 .....		2,188 29
Total resources .....		<sup>a</sup> \$7,188 29

*Disbursements :*<sup>7</sup>

For sundry purposes .....		5,886 80
Balance on hand September 30, 1886 .....		\$1,301 49

<sup>1</sup> For total disbursements by State for benefit of this Prison see note "a," page x.<sup>2</sup> See Table No. 173, page 241.<sup>3</sup> See Table No. 175, page 242.<sup>4</sup> See Table No. 176, page 243.<sup>5</sup> See Table No. 154, pages 222 and 223.

## STATE PIONEER SOCIETY.

*Receipts :<sup>1</sup>*

From State Treasury.....	\$3,000 00	
other sources.....	111 38	
		\$3,111 38
Balance on hand September 30, 1885.....		791 88
Total resources.....		<u>\$3,902 26</u>

*Disbursements :<sup>2</sup>*

For sundry purposes.....	3,882 20	
Balance on hand September 30, 1886.....		<u><u>\$21 06</u></u>

## GEOLOGICAL SURVEY.

*Receipts :<sup>2</sup>*

From State Treasury.....	\$6,000 00	
Balance overdrawn September 30, 1885.....	640 50	
Total resources.....		<u>\$6,640 50</u>

*Disbursements :<sup>3</sup>*

For sundry purposes.....	5,795 76	
Balance on hand September 30, 1886.....		<u><u>\$844 74</u></u>

## FISH COMMISSION.

*Receipts :<sup>4</sup>*

From State Treasury.....	\$15,000 00	
other sources.....	1,358 94	
		\$16,358 94
Balance on hand September 30, 1885.....		2,594 44
Total resources.....		<u>\$18,953 38</u>

*Disbursements :<sup>5</sup>*

For current expenses.....	\$13,528 87	
building and special.....	5,027 11	
		18,555 98
Balance on hand September 30, 1886.....		<u><u>\$397 40</u></u>

<sup>1</sup> See Table No. 177, page 243.<sup>2</sup> See Table No. 178, page 243.<sup>3</sup> See Table No. 179, page 244.<sup>4</sup> See Table No. 154, pages 222 and 223.



## SOLDIERS AND SAILORS' MONUMENT ASSOCIATION.

*Receipts* :<sup>1</sup>

Balance on hand September 30, 1885 .....	\$71 46
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*Disbursements* :<sup>2</sup>

For current expenses .....	12 75
----------------------------	-------

Balance on hand September 30, 1886 .....	\$58 71
--	---------

## SUPERINTENDENTS OF THE POOR.

*Receipts* :<sup>3</sup>

From State Treasury .....	\$300 00
Balance on hand September 30, 1885 .....	28

	\$300 28
--	----------

*Disbursements* :<sup>4</sup>

For sundry purposes .....	283 01
---------------------------	--------

Balance on hand September 30, 1886 .....	\$17 27
--	---------

## POMOLOGICAL EXHIBITION AT GRAND RAPIDS.

*Receipts* :<sup>5</sup>

Balance on hand September 30, 1885 .....	\$1,000 00
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*Disbursements* :<sup>6</sup>

For sundry purposes .....	\$831 28
---------------------------	----------

Unexpended appropriation returned to State	
--	--

Treasury .....	168 72
----------------	--------

	\$1,000 00
--	------------

<sup>1</sup> See Table No. 180, page 245.<sup>2</sup> See Table No. 181, page 245.<sup>3</sup> See Table No. 182, page 245.<sup>4</sup> See Table No. 184, pages 222 and 223.

## CONTENTS OF APPENDIX.

For convenience in referring to the tables in the Appendix, a brief synopsis will be given, indicating what may be found in certain divisions, classes, or single tables.

The tables are numbered from 1 to 309, consecutively, and are arranged in two general divisions. The first division—Tables No. 1 to 182, inclusive—is devoted to the current year's transactions and is subdivided into several classes, viz.:

First—Tables No. 1, pages 2 and 3, to No. 12, pages 16 and 17, inclusive, treat principally of the receipts, disbursements, transfers, and proper division of money in the treasury.

Second—Tables No. 13, pages 18 and 19, to No. 27, page 23, inclusive, represent the transactions through the several General Ledger Funds.

Third—Tables No. 28, pages 24 and 25, to No. 66, page 91, inclusive, are composed of classified miscellaneous auxiliary accounts.

Fourth—Tables No. 67, pages 92 and 93, to No. 153, pages 220 and 221 inclusive, detail the transactions between the State and Counties.

Fifth—Tables No. 154, pages 222 and 223, to No. 182, page 245, inclusive, exhibit the accounts of the various State Institutions, as compiled from papers filed with the Auditor General, under act 148, Laws of 1873.

The second division—Tables No. 183 to 309, inclusive, is made up of various classes of tabular work in which the current year's work is combined with that of former years, for the purpose of making comparative statements.

### “DAILY BUSINESS” BOOK.

Table No. 1, pages 2 and 3, contains the year's transactions on a form of this book. This is essentially a book of balances, in which is shown, at the close of business each day, a balanced General Ledger, a balanced Appropriation Ledger, and a balanced Bond Register; also, the condition of the Two-Million-Loan Sinking Fund; also the receipts to the several educational funds which are applicable to the expenses of the State Government, under Act 22, Laws of 1875; also, balance in the treasury, with increase, or decrease, at different dates, and receipts and disbursements for different periods during the year; also, maximum and minimum balances, with dates; also a division of the General Ledger balances into two parts. One part—Revenue—represents the various balances belonging to the State as principal. The other part—non-Revenue—represents the various balances carried by the State as agent or trustee. The “RECAPITULATION” shows that of the \$941,997.86 in the Treasury September 30, 1886, but \$518,599.99 belong to Revenue; and further, that against this revenue balance there were appropriations subject to call, amounting to \$202,242.26, leaving but \$316,357.73 for the payment of the ordinary expenses of the State Government until the State Tax of 1886 is collected.

### LEDGER BALANCES.

The balances of the General Ledger accounts at the close of September, 1885, and 1886, the receipts to, and expenditures from, each fund during 1886, and

the transfers between funds for same period, with references to the fund tables are given in Table No. 2, page 4. The balances of the Trust Funds, September 30, 1885, the debits and credits during the year, and the balances, September 30, 1886, are shown in Table No. 2 A, page 5. The condition of the accounts grouped in "*Sundry Deposits Account*" is shown in table No. 2 B, page 5.

#### TRANSFERS.

Table No. 3, page 6, contains the transfers for the year. The notes attached to this table explain the transfers.

#### THE CHANGES IN THE TREASURY BALANCE

during, and to the close of each month; receipts and expenditures to close of month; balances to close of month, with amount of, in bank, and, amount of, in Treasury;—are stated in Table No. 4, page 7.

#### USE OF THE MONEY RECEIVED THROUGH THE EDUCATIONAL FUNDS.

Table No. 5, pages 8 and 9, shows the net receipts, by years, through the several educational funds; also the amounts which were transferred to the General and Two-Million-Loan Sinking Funds, respectively.

#### ANNUAL ANALYSIS.

The receipts and disbursements for the year are stated in gross by funds, and the refundings and reimbursements deducted, leaving the net, which is separated into revenue and non-revenue, in Table No. 6, page 10.

#### THE RECAPITULATION FROM THE DAILY BUSINESS BOOK.

is copied for the 15th and last days of each month during the year, giving the Treasurer's balance, and its proper division. Against one division—Revenue—stands a certain class of demands, viz.: the amount, if any, in Two-Million Loan Sinking Fund and the unexpended portion of appropriations.

The exact condition, for the days stated, is given in Table No. 7, page 11.

#### THE RECEIPTS AND DISBURSEMENTS

for each day in the year are given in Tables No. 8 and 9, pages 12 and 13. From October 1, 1885, to close of each day during the year, in Tables No. 10 and 11, pages 14 and 15.

#### THE BALANCES CHARGED STATE TREASURER,

at the close of each day's business, the daily increase or decrease, the maximum and minimum balances since the commencement and during the year; also, the number of times in each month and during the year that the balance has increased or decreased, or the maximum or minimum changed, are shown in table No. 12, pages 16 and 17.

## THE GENERAL LEDGER FUNDS

consist of Tables No. 13, page 18, to No. 27, page 23, inclusive, and, as stated, exhibit the relations of the different funds with the State Treasury. But as all receipts and disbursements during the year are credited or charged to these funds, it is impossible to fully itemize in every fund table. Hence the arrangement by classes and references by numbers to sub-tables for details.

### TO THE GENERAL FUND, TABLE No. 18, PAGES 18 AND 19,

is charged the greater portion of the

#### SALARIES OF PUBLIC OFFICERS.

which portion, for the year, amounted to \$50,066.68.

The name of each officer, with salary per annum, amount paid, and time covered by payment; also, undrawn balances at beginning and close of year; also salaries, payments, and balances by funds, are stated in Table No. 28, pages 24 and 25.

#### THE EXPENSES OF THE JUDICIAL DEPARTMENT

for the year were \$110,475.94. The number of the Circuit, the name of each Judge, the salary per annum, the amount paid each officer, and time covered by such payment, the balances due on salaries at the close of 1885 and 1886, and payments for sundry expenses are shown in Table No. 29, pages 26 and 27, and Table No. 29 A, page 28.

#### APPROPRIATIONS PAID DURING THE YEAR

through this fund amounted to \$957,874.21. Table No. 37, pages 36, 37 and 38, gives the amounts by Sections and Acts, and by Institutions, which were appropriated for the year or drawn during the year; the balances undrawn at commencement and close of year, and the amount of, belonging to the respective years' appropriations; the amounts charged out during the year, and references from sundry amounts to Table No. 37 A, pages 39, 40 and 41, in which the items are given.

#### MEMBERS OF BOARD OF STATE INSTITUTIONS.

There was paid for the above purposes under Sec. 5, Act 206, Laws of 1881, during the year, \$11,232.41. The amount for each institution and person is given in Table No. 38, pages 42 and 43. The same table details the

#### COST OF SUITS

paid during the year, which amounted to \$2,639.90.

The amount paid for

CORONERS' FEES

during the year was \$2,394.63.

CONVEYING CONVICTS TO STATE PRISON

cost \$5,458.23.

CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION

cost \$12,592.40.

CONVEYING CHILDREN TO STATE PUBLIC SCHOOL

cost \$2,069.59.

CARING FOR JUVENILE OFFENDERS

cost \$3,999.31.

SUPPORT OF INSANE

cost the State \$250,913.87, of which \$78,768.11 was paid at the Eastern Asylum, \$129,781.12 was paid at the Michigan Asylum, \$26,675.23 was paid at the Northern Asylum, and \$15,689.42 was paid at the Asylum for Insane Criminals.

Table No. 39, pages 44, 45, 46, and 47, shows the amount of each of the last six mentioned items that was paid for the several counties, and the amount that was paid in State Tax by each county for the same purposes.

CORONERS' FEES.

During the year the State paid to coroners \$2,394.63. Table No. 40, pages 48 and 49, gives the name of the coroner who held the inquest, the name of the county in which it was held, and the name of the party on whom it was held; also, the amount paid in each county, to each coroner, for each inquest, and the date of allowance by court.

NON-RESIDENT INSANE.

Table No. 41, page 50, states the amount that was paid by the State for the support of non-resident insane persons, under section 46, Act 103, Laws of 1879; also, the name of the person and of the county from which such person was sent.

EXTRA CLERKS.

The total for this class of expenditures for the year is \$101,822.30, as shown by Table No. 30, page 29, which gives the amount for each month and for each department; also, references to the department tables, in which may be found the name of every clerk, and the amount paid each month and for the year. But \$46,607.32 of the above is chargeable to "Expense of Collecting Delinquent State Tax of 1882 and subsequent years" account, leaving the "Extra Clerks" account charged with \$55,214.98, being all that is paid from the revenue of the State.

## AWARDS OF THE BOARD OF STATE AUDITORS.

The allowances of the Board of State Auditors which were charged to this account during the year, amounted to \$127,509.41. The total of each class of expenditures, the amount of each class for each department, and total for each department are stated in table No. 42, page 51.

## THE NET RECEIPTS FROM DIRECT TAXES

during the year were \$933,589.57, determined as follows:

Total receipts on account of taxes levied were for the year (Table No. 13, page 19).....	\$1,864,771 14
Total payments to counties during the year (Table No. 13, page 18), amounted to:	
Old Law.....	\$1,332 89
New Law.....	195,729 10
	<hr/> \$197,061 99
Tax of 1881, etc., refunded.....	\$18,006 13.
Taxes of 1882, etc., (Ta- bles No. 63 and 64, page 90, and Table No. 76, page 91).....	\$82,136 20
Redemption deposits.....	5,461 20
	<hr/> 87,597 40
	<hr/> 105,603 53
Total deductions from the collections of the year.....	302,665 52
Giving for amount realized from direct taxation as above.....	<hr/> \$1,562,105 62

## INTEREST ON SURPLUS REVENUE, TABLE NO. 51, PAGE 67.

This class of receipts amounted, for the year, to..... \$32,784 47  
and was from the following sources, viz.:

From banks—interest on funds de- posited.....	\$17,931 37
From U. S.—interest on U. S. Bonds.....	11,137 50
	<hr/> \$29,068 87

From corporations for overdue specific taxes:

Railroad companies.....	\$3,533 64
Mining companies.....	89 46
Freight, sleeping and palace car Co.'s.....	24 57
River improvement companies.....	18 54
Plank road companies.....	13 56
Express companies.....	35 83
	<hr/> 3,715 60
	<hr/> 32,784 47

## THE DEBIT TRANSFERS

amount to \$35,999.46, and are for amounts carried to other funds. The items which make up this amount, and the laws under which the transfers were made, are shown in table No. 3, page 6.

## THE CREDIT TRANSFERS

amount to \$219,244.25, and are made for reasons indicated in Table No. 3, page 6.

## SPECIFIC TAX FUND, TABLE NO. 14, PAGE 20.

The State Constitution provides for the disposition of the specific taxes received by the State Treasurer. The amount received during the year was \$812,711.75. The disposition of the amount received during the year is shown in Table No. 3, page 6.

Table No. 44, page 53, shows, by classes and totals, the uncollected tax, September 30, 1885; the amount charged, the amount due, and the amount paid, in 1886; and the balance unpaid, September 30, 1886.

The receipts were from River Improvement, Railroad, Insurance, Plank Road, Express, Telegraph and Telephone, Mining, Freight, Sleeping, and Palace Car Companies.

## RIVER IMPROVEMENT COMPANIES

paid \$931.77. Table No. 45, page 53, shows, by companies and totals, the unpaid tax at the commencement and close of year, the amount charged, the amount due, and the amount paid during the year; also the amount of capital paid in.

## RAILROAD COMPANIES,

paid \$619,399.20. Table No. 46, pages 54, 55 and 56, shows, by companies and totals, the unpaid tax at commencement and close of year, the amount charged, the amount due, and the amount paid during the year; also the basis of taxation.

## INSURANCE COMPANIES

paid \$125,489.01. Table No. 47, pages 57 and 58, shows the class and amount of insurance tax paid, and location of the companies paying the same.

## PLANK ROAD COMPANIES

paid \$1,598.79.

## EXPRESS COMPANIES

paid \$2,496.31.

## TELEGRAPH AND TELEPHONE COMPANIES

paid \$13,373.68. Table No. 48, pages 59 and 60, shows the amount paid by each Plank Road, Express, and Telegraph Company.

## MINING COMPANIES

paid \$47,565.17. Table No. 49, pages 61, 62, 63 and 64, shows the amounts by classes and counties; also, the basis of tax, the tax charged, and amount paid during year, and balances unpaid at the close of September, 1885 and 1886.

## FREIGHT, SLEEPING, AND PALACE CAR COMPANIES

paid \$1,857.82. Table No. 50, pages 65 and 66, gives the amounts, by classes and by companies, of the tax charged and paid during the year, and unpaid balances at the close of September, 1885 and 1886.

## PRIMARY SCHOOL INTEREST FUND.

As appears in Table No. 22, page 21, there was \$794,561.66 paid during the year for the support of Primary Schools. Table No. 58, pages 76 and 77, gives the amount paid each county, as apportioned by the Superintendent of Public Instruction; also, the number of children forming the basis of such apportionment.

## OTHER GENERAL LEDGER FUNDS.

The number and character of the entries are such that the details are sufficiently stated in all other fund tables without the aid of auxiliary exhibits. In the index accompanying this report, under the head of "Funds," subdivision "Transactions in Funds for fiscal year closing September 30, 1886," will be found the page of each.

## MINING COMPANIES.

Table No. 52, pages 68 and 69, is a summary of reports of producing and non-producing mining companies, which were received during the year, and shows the amount of capital stock paid in, in cash and by conveyance of property; amount invested in real estate; amount of personal estate; indebtedness unsecured or floating, and secured or bonded; amount due the corporation; product—stone, copper, iron ore, and silver ore; also pig iron manufactured; for each company.

## PLANK ROAD COMPANIES.

The reports from Plank Road Companies are summarized in Table No. 53, pages 70 and 71, and show the year covered by report; miles completed; cost of road, amount borrowed; amount of all money expended; capital stock, paid in, expended; earnings, expended on road; receipts from tolls and other sources; dividends; reparation fund; indebtedness and net profits; for each company.

## SURPLUS SPECIFIC TAXES.

The method of determining the amount of Specific Taxes in excess of the interest paid by the State, which is used for the support of the Primary Schools, is shown in Tables Nos. 51, page 70, and 52, page 71.



## TRANSACTIONS BETWEEN THE STATE AND COUNTIES.

Tables Nos. 68, pages, 94-97, 69, pages 98-101, and 70, pages 102-105, besides classifying the work detailed in the county accounts, serve as trial balances or test tables, by the use of which the several entries in the accounts with the counties are proved.

Table No. 68 shows aggregates as follows:

## OLD TAX LAW DIVISION OF ACCOUNTS.

*Balances, June 30, 1885 :*

Debited.....	\$233,730 77	
Credited.....	1,190 48	
	<hr/>	
Net debit balance.....	\$232,540 29	

*Balances, June 30, 1886 :*

Debited.....	\$218,986 75	
Credited.....	189 97	
	<hr/>	
Net debit balance.....	218,796 78	
	<hr/>	
Decrease in net debit balance during year.	\$13,743 51	

*Debit Balances :*

June 30, 1885.....	\$233,730 77	
June 30, 1886.....	218,986 75	
	<hr/>	
Decrease in debit balances during year.....	\$14,744 02	

*Credit Balances :*

June 30, 1885.....	\$1,190 48	
June 30, 1886.....	189 97	
	<hr/>	
Decrease in credit balances during year.....	1,000 51	
	<hr/>	
Decrease in net debit balance as above.....	13,743 51	\$13,743 51

Table No. 69 shows aggregates as follows:

NEW TAX LAW DIVISION OF ACCOUNTS.

*Balances June 30, 1885:*

Debited.....	\$102,849 05
Credited.....	33,294 28

Net debit balance.....	\$69,554 77
------------------------	-------------

*Balances June 30, 1886 :*

Debited .....	\$147,924 47
Credited.....	28,446 10

Net debit balance.....	119,478 37
------------------------	------------

Increase in net debit balance.....	\$49,923 60
------------------------------------	-------------

*Debit balances :*

June 30, 1885.....	\$102,849 05
June 30, 1886.....	147,924 47

Increase in debit balances during year.....	\$45,075 42
--	-------------

*Credit balances :*

June 30, 1885.....	\$33,294 28
June 30, 1886.....	28,446 10

Decrease in credit balances during year.....	4,848 18
---	----------

Increase in net debit balance as above.....	49,923 60	\$49,923 60
---	-----------	-------------

Increase in net debit balances under Old and New Tax Law Divisions of accounts.....	\$36,180 09
--	-------------

Balances of Old and New Tax Law Divisions of account combined: (Table No. 77.)

Debit balances June 30, 1885.....	\$331,677 57	
Credit " " 30, 1885.....	29,582 51	\$302,095 06

Debit balances June 30, 1886.....	\$365,986 93	
Credit " " 30, 1886.....	27,711 78	338,275 15

Increase in net debit balance during year.....	36,180 09
--	-----------

The debits, except balances, Old Law Division (Table No. 68), amount to.....	\$28,644 19	
The debits, except balances, New Law Division (Table No. 69), amount to.....	1,980,356 85	\$2,009,001 04
The credits, except balances, Old Law Division (Table No. 68), amount to.....	\$42,387 70	
The credits, except balances, New Law Division (Table No. 69), amount to.....	1,930,433 25	1,972,820 95
Excess of debits during year.....		<u>\$36,180 09</u>
The cash credit during year, Old Law Division (Table No. 68), amounts to.....	\$38,903 82	
The cash credit during year, New Law Division (Table No. 69), amounts to.....	1,653,333 68	\$1,692,237 50
The cash debited during the year, Old Law Division (Table No. 68), amounts to.....	\$2,333 40	
The cash debited during year, New Law Division (Table No. 69), amounts to.....	193,588 46	195,921 86
Net cash receipts from counties during year.....		<u>\$1,496,315 64</u>
The interest debited during year, Old Law Division (Table No. 68), amounts to.....	\$16,488 63	
The interest debited during year, New Law Division (Table No. 69), amounts to.....	4,547 33	\$21,035 96
The interest credited during year, Old Law Division (Table No. 68), amounts to.....	\$1,588 08	
The interest credited during year, New Law Division (Table No. 69), amounts to.....	88	1,588 96
Loss to counties in interest account during year.....		<u>\$19,447 00</u>
The miscellaneous debits during year, Old Law Division (Table No. 68), amount to.....	\$9,822 16	
The miscellaneous debits during year, New Law Division (Table No. 69), amount to.....	1,782,221 06	\$1,792,043 22
The miscellaneous credits during year, Old Law Division (Table No. 68), amount to.....	\$1,895 80	
The miscellaneous credits during year, New Law Division (Table No. 69), amount to.....	277,098 69	278,994 49
Excess of miscellaneous debits during year.....		<u>\$1,513,048 73</u>

The number of each county table summarized here is given opposite the name of the county. The county tables, No. 71, page 106, to No. 152, page 219, inclusive, state each item of the accounts between the State and counties.

## APPORTIONMENT OF TAXES.

Table No. 67, pages 92 and 93, gives the equalized valuation of the State for 1886, 1887, 1888, 1889 and 1890, by counties and in the aggregate; also, the apportionment of the State Tax for 1886, by acts and by counties.

## TAXES CHARGED BACK TO COUNTIES.

Table No. 59, pages 78 and 79, shows the taxes of 1881 and previous years, with interest and expense of sale; also, the State Tax of 1882 and subsequent years with interest and expense of sale charged back June 30, 1886.

## ADVERTISING LANDS.

Table No. 43, page 52, shows the number of descriptions advertised, amount at 30 cents each, number of errors, deductions on account of errors, and the amount paid for each county.

## RETURN OF TAXES OF 1884.

Table No. 60, pages 80 and 81, shows the number of acres returned, and the valuation thereof, and the amount of local and State taxes returned.

## DELINQUENT STATE TAX OF 1882, AND SUBSEQUENT YEARS.

Table No. 61, pages 82-85, shows by counties and for the State, the transaction with the delinquent State Tax, under the New Tax Law. In this table is shown the amount returned for previous years, current year, and total to date; the amount refunded for previous years, current year, and total to date; the aggregate returned and refunded to date; also, the amount thereof collected by the Auditor General for previous years, current year, and total to date; the amount thereof collected by County Treasurers for previous years, current year, and total to date; the amount thereof charged back to counties for previous years, current year, and total to date, and the aggregate collected and charged back to date; also the net amount thereof remaining on the books of this office undischarged at this date.

## EXPENSE OF COLLECTING DELINQUENT STATE TAX OF 1882 AND SUBSEQUENT YEARS.

Table No. 62, pages 86-89, shows by counties and for the State, the transactions relating to the expense of collecting the State Tax under the New Tax Law. In this table is shown the amounts received as interest, collection fee, and expense of sales at the Auditor General's office for previous years, current year, and total to date; the amounts received as interest, collection fee, and expense of sales at the County Treasurers' office for previous years, current year, and total to date; the amount thereof charged back to counties for previous years, current year, and total to date, and the aggregate collected and charged back to date; also the amount thereof refunded for previous years, current year, and total to date; the amount paid for clerk hire, advertising charges, postage, etc., to date, and the aggregate refunded and paid for clerk hire, etc., to date; also, the net cost to the State to date.

## DELINQUENT STATE TAX—UNDER THE NEW TAX LAW.

Table No. 63, page 90, is a summary of the account for the year with the delinquent State Tax of 1882 and subsequent years.

## DELINQUENT STATE TAX—EXPENSE OF COLLECTING UNDER NEW TAX LAW.

Table No. 64, page 90, is a summary of the account for the year, with the expenses of collecting the delinquent State Tax of 1882, and subsequent years.

## FUND FOR COUNTIES.

Table No. 65, page 91, is the summary of the account with the Old Tax Law division of the County accounts for the year.

## SUNDRY COUNTIES.

Table No. 66, page 91, is a summary of the accounts with the New Tax Law division of the County Accounts for the year.

## TAXATION UPON MANUFACTURE AND SALE OF LIQUORS.

Table No. 153, pages 220 and 221, is compiled from the 'eleventh annual reports of the County Treasurers, under Act 228, 1875, and subsequent laws. It appears from this table that in the State there were ninety-two manufacturers; fifty-eight wholesale and four thousand and ninety-eight retail dealers.

The amount of tax paid by the manufacturers was.....	\$8,896 63
“ “ “ “ “ wholesale dealers was.....	22,147 84
“ “ “ “ “ retail dealers was.....	1,035,961 30
Total.....	<u>\$1,067,005 77</u>

## STATE INSTITUTIONS.

Table No. 154, pages 222 and 223, is a summary of the transactions of the several State Institutions for the year ending September 30, 1886, as reported to the Auditor General under Act 148, Laws of 1873.

Tables No. 155, page 224, to No. 182, page 245, inclusive, give the details for each Institution.

## ANALYTICAL WORK.

Tables No. 183, pages 246 and 247, to number 203, page 269, are devoted to the analysis of the receipts to, and disbursements from, the State Treasury, since the organization of the State. This analysis was made by years, in 1873-4, and published in the report for 1874, down to and including September 30, of that year. The results of that work are brought forward, and the annual analysis for each succeeding year added.

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1 Erroneously stated on page 220 appendix as tenth.

## TERRITORIAL AND STATE TREASURERS.

Table No. 204, pages 270 and 271, shows the receipts, disbursements, and balances, by years, since 1829; also, interest received on funds deposited, and fees and charges collected by the different State Departments.

## RECEIPTS TO THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 205, pages 272 and 273, gives the classes of the above receipts, the net and the gross; also the land warrant and the double and fictitious receipts.

## DISBURSEMENTS FROM THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 206, pages 274 and 275, gives the classified disbursements, the net and the gross; also, the land warrant and double and fictitious disbursements.

## NET RECEIPTS FROM SALE OF LANDS.

Table No. 207, pages 276 and 277, gives the net receipts, by classes, from the sale of lands since the organization of the State.

NET RECEIPTS ON ACCOUNT OF INTEREST FROM HOLDERS OF CERTIFICATES  
OF PART-PAID LANDS.

Table No. 208, pages 276 and 277, gives the amount, by classes, of the above receipts, since the organization of the State.

## INTEREST PAID BY STATE ON TRUST FUNDS.

Table No. 210, pages 278 and 279, gives the interest paid by the State on trust funds, the surplus specific taxes, and the amount of the receipts from holders of certificates of part-paid lands that have been disbursed for educational purposes, by classes, since the organization of the State.

## STATE INSTITUTIONS.

Table No. 211, pages 280 and 281, shows the entire payments to the several State institutions under legislative appropriations; and Table No. 209, pages 278 and 279, shows the amounts paid to managing boards, by institutions and classes.

## HISTORY AND CHARACTER OF THE BONDED DEBT.

Tables No. 212, pages 282 and 283, to No. 222, page 296, inclusive, show the transactions on account of the several classes of bonds issued by State authority. See Index, under head of "Bonds," for pages.

## COUNTIES, WHEN LAID OUT AND ORGANIZED.

Table No. 223, pages 296 and 297, shows when the several counties were laid out, to what counties attached and when, and the year of organization.

## TAXABLE PROPERTY OF THE STATE.

Table No. 224, pages 298 and 299, shows the amount as equalized by Boards of Supervisors and by State Board, changes in valuation, assessed value, amount upon which tax was apportioned, amount of tax apportioned, changes in amount, rate per capita and in mills on one dollar, and net receipts from State tax from 1838 to 1885, inclusive; and Table No. 225, pages 300 and 301, shows substantially the same thing for the taxes levied under the New Tax Law.

## SUMMARY OF COUNTY ACCOUNTS.

Table No. 226, pages 300-303, shows, by classes, the aggregate transactions between the State and counties, from 1841 to June 30, 1886, as follows:

General debits.....	\$19,872,586 14	
State tax charged.....	22,102,334 91	
	<hr/>	\$41,974,921 05
General credits.....	41,136,408 14	
	<hr/>	
Excess of debits, exclusive of interest.....		\$838,512 91
Interest credited in account.....	\$2,026,389 62	
Interest debited in account.....	1,526,151 86	
	<hr/>	
Gain to counties in interest account.....		500,237 76
	<hr/>	
Net debits to counties.....		\$338,275 15
Debit balances, June 30, 1886.....	\$365,986 93	
Credit balances, June 30, 1886.....	27,711 78	
	<hr/>	
Net debit balance.....		338,275 15

Tables No. 227, pages 304 and 305, to No. 308, pages 456 and 457, inclusive, give, by counties, the work summarized here.

## TOWN PLATS FILED UNDER ACT 106, LAWS OF 1873.

Table No. 309, pages 458 to 479, inclusive, shows the town plats filed in this office under the above act. This list is arranged alphabetically by cities and villages. The number recorded during the year is one hundred and seventy-three. The whole number recorded is nineteen hundred and eighty-eight.

## SUGGESTIONS AND RECOMMENDATIONS.

## STATE TAX LANDS.

In my annual report for the fiscal year, ending September 30, 1884, I called attention to act No. 7 of the session laws of 1882, which provides for the sale of all the State tax lands then held by the State, by the Auditor General, at any time prior to the commencement of the tax sales of 1884, at which tax sales all such lands remaining unsold were to be offered for sale at public auction by the treasurers of the several counties in which the lands were situated.

As no provision was made for the sale of such portion of said lands as were not disposed of prior to, or at said tax sales, it is evident the Legislature supposed all the lands included within the provisions of the act would be sold at some price, the object being to close out all the lands held by the State at that time, as State tax lands; but, although an offer of one cent a description would then have insured a sale, there are, in several counties, such lands for which no offer was made and which are not yet disposed of.

The Legislature of 1885—act No. 212, laws of 1885, provided for the sale of such lands by the Auditor General for one-fourth of the total amount of the original taxes levied thereon, but as these lands had already been offered at public auction without bidders, and as the records in this office show that there were bidders present at all of the tax sales held in the year 1884, there can hardly be a doubt but that the best of the lands were sold, and that those not disposed of are the very poorest of the lands then offered for sale. I cannot, therefore, see any reason to hope that the Legislative purpose—to dispose of all the lands held by the State for taxes of 1880 and previous years—will ever be reached except by adopting in full the recommendation made by me relative thereto in my report for the year 1884. I therefore again suggest that provision be made whereby such lands may be offered for sale at public auction by the treasurers of the several counties in which the lands are situated at the annual tax sales in 1887, and re-offered at each succeeding tax sales until all are disposed of.

## STATE BIDS.

Prior to the enactment of the tax law of 1882 lands bid off to the State at the annual tax sales, and remaining unredeemed, were subject to sale at any time at the office of the Auditor General, for the amount for which such lands were bid off to the State, with interest at the rate of fifty per cent. per annum, from the first day of October, of the year in which such lands were bid off to the State, to the time of the application to purchase, and if such lands were subsequently redeemed the purchaser was entitled to the amount he paid therefor, with interest at the rate of twenty-five per cent. per annum, but if such lands were not redeemed, or otherwise discharged according to law, the purchaser, at the expiration of the year for redemption, was entitled to a deed therefor.—*Sections 126 and 127, Act No. 169, Session Laws of 1869.*



Under the tax law of 1882 lands bid off to the State became State tax lands immediately upon the confirmation of the sale, hence there were no "State bids," or lands held by the State subject to redemption, but provision was made for the sale by the Auditor General, of such State tax lands.—*Section 68, Tax Law of 1882.*

The only provision in the tax law of 1885 for the sale, by the Auditor General, of lands bid off to the State for taxes, is found in section 75, which section is a copy of section 68, of the tax law of 1882.

Immediately after the October tax sales in 1885, a large number of applications were received at this office to purchase State bids; the applicants, upon a doubt being expressed as to the authority of the Auditor General to make such sales, citing said section 75 as conferring the necessary authority, the Auditor General decided that the tax law of 1885 did not authorize such sales, which decision was subsequently sustained by our supreme court, in *Foster vs. Auditor General*, decided February 16, 1886, but not reported.

It is certainly desirable that the Auditor General be authorized to sell State bids, the aggregate receipts from such sales being quite large, while the inability to make such sales frequently results in a failure to sell the same lands when they are also held by the State for one or more years' taxes, as State tax lands. I would therefore recommend that the present tax law be so amended as to confer upon the Auditor General authority to make such sales, the amount to be paid by the purchaser not to be less than would be required to redeem the same lands from sale as provided in section 69 of act No. 153, laws of 1885.

#### FISCAL YEAR.

Believing the change to be desirable for the reasons then given in my annual report for the year 1884, I had the following to say relative to the time of the commencement and closing of the fiscal year.

The fiscal year—compiler's section 353, *Howell's Statutes*—commences on the first day of October, and closes on the thirtieth day of September following.

While the law does not fix a time within which the annual reports of the several State officers shall be completed, it is certainly very desirable that such reports should be printed and ready to be submitted to the Governor on or before the first day of January. That to have such reports, as well as the reports of officers of the several State institutions, in the hands of the Legislature upon the organization of the two houses thereof would be of great assistance in the enactment of laws relating to said institutions and in making provisions for their wants, there can be no doubt.

With the natural increase in the business of the several departments and institutions of the State under our rapid development, the creation of new bureaus, and multiplicity of State institutions, the reports are growing in volume and increasing in number, necessarily requiring more time in their preparation and more time to print them after they are prepared. As it is impossible to complete the preparation of the Auditor General's report until the reports of the several State institutions—penal, charitable, and educational—for the month or quarter ending September thirtieth, are received, examined, and adjusted, and as, because of errors, correct reports are frequently not received until the expiration of the larger part of the time intervening between the close of the fiscal year and the convening of the

Legislature, it can readily be seen how impossible it is to prepare and print the report of this department within the time it is desirable it should be done and have it contain a correct statement of the financial condition of such State institutions as have not promptly forwarded correct reports.

Therefore, believing that the change would be advantageous, I would recommend that section 353, Howell's Statutes, be so amended that the fiscal year shall commence on the first day of July and close on the thirtieth day of June following.

At this time I only desire to add that the experience of the past two years has made it still more evident to me that the change then suggested is desirable and I can conceive of no good reason why it should not be made.

In concluding this, my last annual report, I desire to express to Deputy Auditor General Mr. H. R. Pratt, to Book keeper Mr. Henry Humphrey, to Private Secretary Mr. W. W. Cook, and to each of the clerks in this department, my sincere thanks for the faithfulness and efficiency with which they have discharged the various duties devolving upon them, and especially for the ability and willingness with which they have seconded every effort to conduct the business of the department with promptness and effectiveness, and I commend each and every one of them to my successor as worthy to retain the positions they are now so faithfully filling.

WM. C. STEVENS,  
*Auditor General.*



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# APPENDIX.

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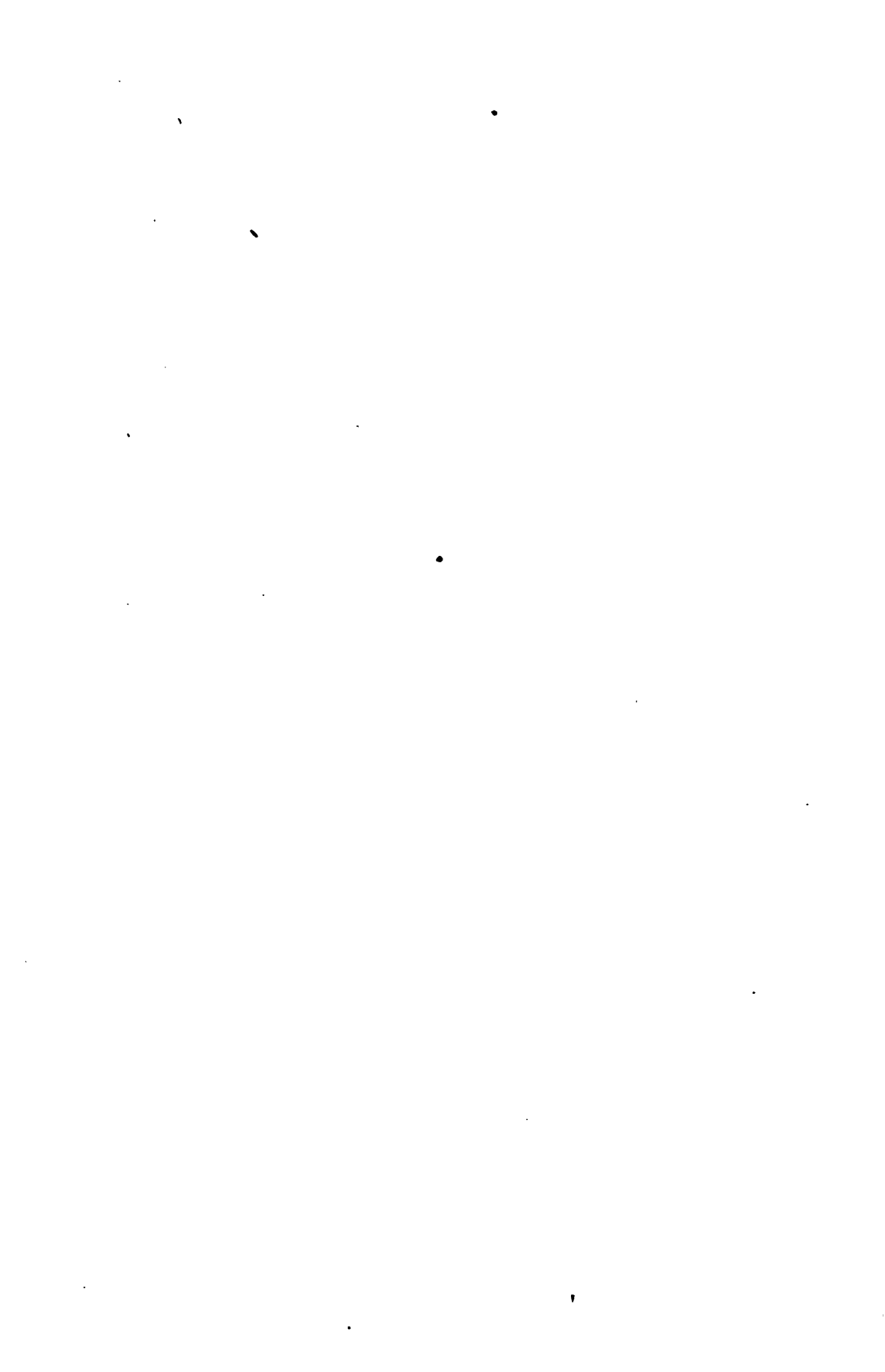
*also Balances at Commencement*

Balances at Commencement of Day, October 1, 1885.			Net Balances at Close of Day, September 30, 1886.	
[ No. 10. ] Debit.	[ No. 11. ] Credit.	[ No. 12. ]	[ No. 19. ] Debit.	[ No. 20. ] Credit.
				\$310,891 00
	\$961 48	45 87		945 87
	5,287 68	28 04		5,828 04
		75 38		8,875 38
	418,580 13	72 88		838,672 88
	68,927 12	27 13		68,927 12
	4,968 42	18 58		7,708 30
				5,148 53
	\$498,724 83	77 87		\$941,997 86
	\$498,724 83	77 87		\$941,997 86

**STATEMENT C.—Of payments made during each month charged against and credited to the account of Appropriations at 1885, to September 30, 1886, both**

Change	\$790,251 56		
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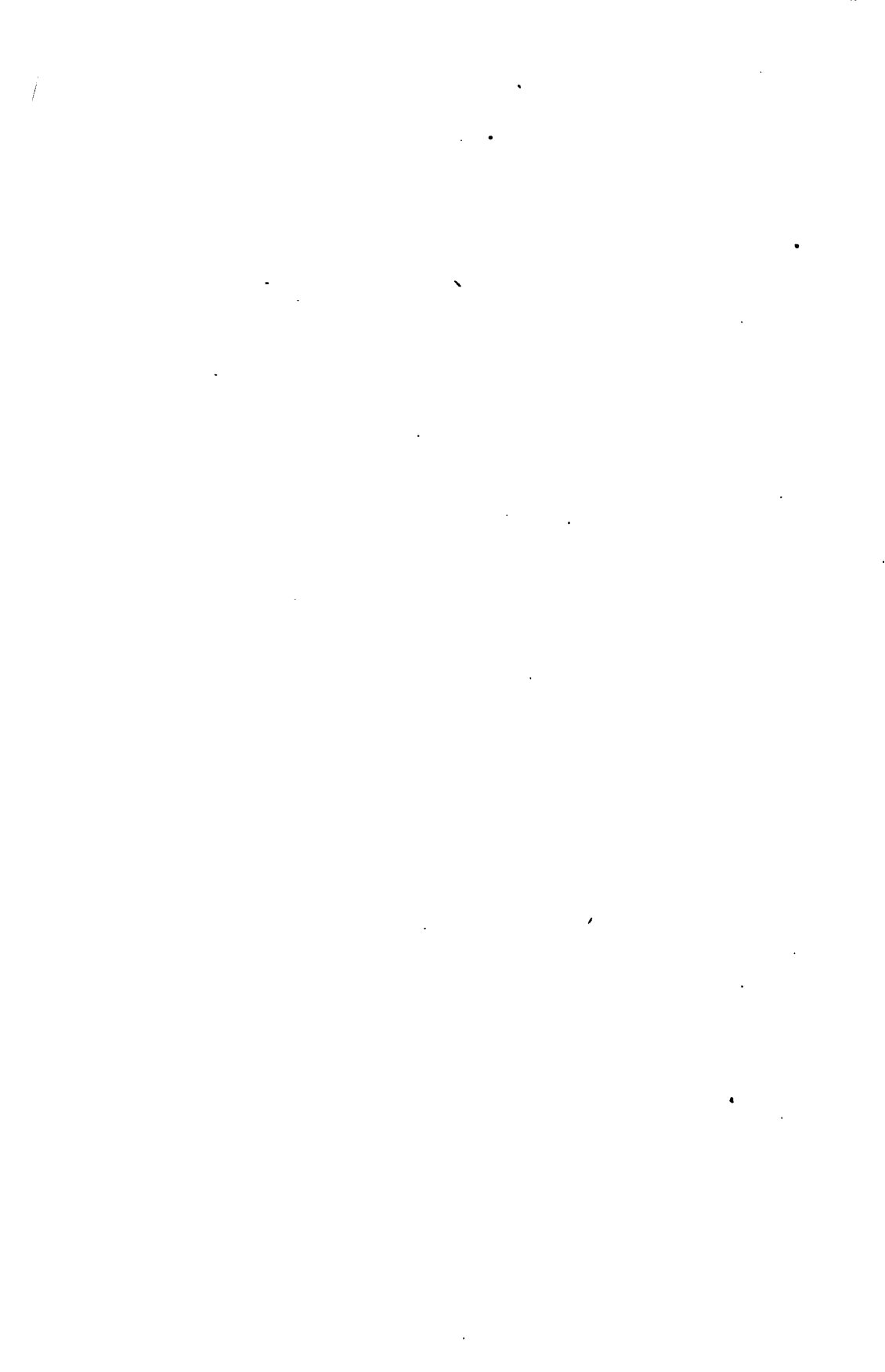


Table No. 2.—Receipts, Disbursements and Transfers for Fiscal Year closing September 30, 1886; also Balances September 30, 1885, and September 30, 1886.

Ledger Balances, Sept. 30, 1886.		Disburse- ments.	Receipts.	Transfers.		No. of Items.	Designation of Funds and Accounts.		Ledger Balances, Sept. 30, 1886.	
Dr.	Cr.			From.	To.				Dr.	Cr.
	\$349,223 84	\$1,932,143 74	\$1,990,467 21	\$25,999 46	\$219,244 25	13	General.....			\$510,991 90
			812,711 75	812,711 75		14	Specific Tax.....			
	991 48	4,276 20	553 75	553 75		15	Normal School.....			945 87
			598 06		3,722 53	16	Normal School Interest.....			
	5,287 68	30,206 58	16,545 31	16,545 31	30,571 65	17	Agricultural College.....			5,828 04
			10,176 29			18	Agricultural College Interest.....			8,875 28
			5,191 31	5,191 31		19	University.....			
		23,605 10	3,453 33		84,997 15	20	University Interest.....			
\$966,000 00			94,857 15	94,857 15		21	Primary School.....			
	418,680 13	796,297 05	21,638 79		689,703 01	22	Escheats.....			383,673 88
		35,999 46	46,524 32	46,524 32	35,999 46	23	Primary School Interest.....			
						24	Swamp Land.....			
	68,927 12		74,085 03	8,085 00		25	Two Million Loan Sinking.....			68,927 12
	8,203 39	16,665 00			16,170 00	26	St. Mary's Falls Ship Canal.....			7,708 39
	4,968 42	59 84				27	War.....			5,148 58
			240 00				Sundry Deposits Account.....			
							Totals.....			\$941,997 86
\$66,000 00	\$853,251 56	\$2,365,252 97	\$3,045,999 27	\$1,020,468 05	\$1,020,468 05		Balances Charged State Treasurer.....		\$941,997 86	
790,251 56		b 941,997 86	a 790,251 56							
\$853,251 56	\$853,251 56	\$2,367,250 83	\$3,837,250 83	\$1,020,468 05	\$1,020,468 05				\$941,997 86	

1 See Table No. 2, B.

a September 30, 1885.

b September 30, 1886.

Table No. 2 A. — Balance of Trust Funds, — from Trust Fund Ledger.

Lodger Balances, Sept. 30, 1886.		Transfers.		Names of Funds.		Ledger Balances, Sept. 30, 1886.	
Dr.	Cr.	From.	To.			Dr.	Cr.
	\$3,194,190 09		\$94,857 15	Primary School.....			\$8,270,047 24
	497,273 78		5,191 81	University.....			502,570 09
	284,788 27		16,545 31	Agricultural College.....			301,233 53
	61,784 81		553 75	Normal School.....			62,288 53
	381,383 57	\$17,990 73	23,232 16	Primary School Five Per Cent.....		\$4,511,934 47	266,545 00
\$4,389,524 52				Aggregate Balances of Trust Funds.....			
		\$17,999 73	\$140,409 63	Footings.....		\$4,511,934 47	\$4,511,934 47

Table No. 2 B. — Deposit Accounts, — from Auxiliary Ledger.

Ledger Balances, Sept. 30, 1886.		Disburse- ments.	Receipts.	Transfers.		Names of Accounts.		Ledger Balances, Sept. 30, 1886.	
Dr.	Cr.			From.	To.			Dr.	Cr.
	\$1,948 07					Michigan Central Railroad.....			\$1,948 07
	147 72					Michigan Southern Railroad.....			147 72
	55 00					St. Joseph Valley Railroad.....			55 00
	8 58					Oakland and Ottawa Railroad.....			8 58
	15 00					Light House.....			15 00
	75 00					Secretary of Board of Control of St. Mary's Falls { Ship Canal.....			75 00
	3,090 27					Collection of Tresspass on Railroad Lands.....			3,090 27
	34 49					Auditor General's.....			34 49
	41 95					Outstanding Check Deposit.....			41 95
	92 50		\$240 00			Primary School.....			92 50
	59 84	\$59 84		\$59 84	\$59 84	University.....			59 84
						Agricultural College.....			332 50
						Footings.....			\$5,143 53

Table No. 3.—*Transfers for Fiscal Year closing September 30, 1886, by Funds and Reasons.*

Specific Tax Fund.	Two Million-Loan Sinking Fund.	Swamp Land Fund.	Primary School Fund.	University Fund.	Agricultural College Fund.	Normal School Fund.	General Fund.	Dr.	Cr.	
a \$24,997 15									\$24,997 15	University Interest Fund.
a 20,571 65									20,571 65	Agr'l College Int. Fund.
a 3,722 83									3,722 83	Normal School Int. Fund.
b 16,170 00									16,170 00	War Fund.
a 689,763 01									689,763 01	Primary School Int. Fund.
d 47,487 41	a 86,085 00	f \$46,524 32	f \$94,867 15	f \$5,191 31	f \$10,545 31	f \$553 75	f \$35,990 46		219,244 25	General Fund.
									35,990 46	Swamp Land Fund.
\$812,711 75								\$812,711 75		
	\$8,085 00							8,085 00		
		\$46,524 32						46,524 32		
			\$94,867 15					94,867 15		
				\$5,191 31				5,191 31		
					\$10,545 31			10,545 31		
						\$553 75		553 75		
							\$35,990 46	35,990 46		
									\$1,080,468 05	
									\$1,080,468 05	

a Interest on Fund, transferred under Sec. 1, Art. 14, State Constitution.	
b Interest on War Bounty Bonds, Sec. 1, Art. 14, State Constitution, due May 1, 1886	\$8,085 00
c Interest on War Bounty Bonds, Sec. 1, Art. 14, State Constitution, due Nov. 1, 1886	8,085 00
d Interest on Primary School Fund, Sec. 1, Art. 14, State Constitution	\$236,178 21
e Int. on Primary School Five Per Cent Fund, Sec. 5, Act. 31, 1889	18,175 98
f Surplus in 1886, transferred under Sec. 1, Art. 14, State Constitution	\$244,364 14
	445,408 87
	\$689,763 01

\* Upper Peninsula Mining Tax Sec. 1, Art. 14, State Constitution.

\* Premium on U. S. Bonds sold during year.

\* Receipts transferred to, and disbursements transferred from, General Fund to obtain net receipts under Act 28, 1875, by authority of J. R. 18, 1877.

Table No. 4. Treasury Balances; Receipts to close of each Month; Disbursements to close of each Month; Money in Treasury and in Bank.

Changes in Balances.				Fiscal Year, Closing		Balance Oct. 1, 1886.	Receipts to Close of Month.	Balance and Receipts to Close of Month.	Disburse- ments to Close of Month.	Balance at Close of Month.	Money at Close of Each Month.	
During Each Month.		At Close of Each Month.		September 30, 1886. Months.							In Treasury.	In Bank.
Increase.	Decrease.	Increase.	Decrease.									
\$271,597 12			\$271,597 12		September 30, 1885.	\$780,251 56	\$61,932 81	\$892,204 37	\$335,549 98	\$618,654 44	\$25,354 26	\$403,300 16
680,565 84			418,989 23		October, 1885.	.....	185,901 66	976,063 22	576,387 00	99,686 29	20,205 26	73,380 96
847,980 35			157,295 01		November, 1885.	.....	292,421 59	1,052,673 15	1,110,281 94	57,608 79		
731,412 51					December, 1885.	.....	622,622 37	1,412,873 98	1,364,084 88	58,989 05	22,691 12	26,147 96
			\$116,447 84		January, 1886.	.....	1,245,968 57	2,036,120 18	1,475,074 88	561,045 90	52,599 53	508,476 27
229,205 76			502,206 75		February, 1886.	.....	1,890,073 92	2,670,325 48	1,693,612 37	1,076,713 11	263,131 16	813,581 96
			515,667 31		March, 1886.	.....	2,016,270 14	2,846,621 70	1,766,293 15	1,040,228 55	222,209 08	818,029 53
			36,384 56		April, 1886.	.....	2,063,294 72	2,873,536 28	2,247,178 96	698,357 35	61,659 44	584,697 91
163,894 21			413,971 20		May, 1886.	.....	2,570,134 58	3,360,266 14	2,429,517 25	930,968 99	36,225 70	894,643 19
			304,511 54		June, 1886.	.....						
					July, 1886.	.....	2,877,159 57	3,667,411 13	2,641,510 62	1,025,900 51	34,205 26	991,694 26
225,648 95			95,081 62		August, 1886.	.....	2,971,894 32	3,762,065 93	2,717,709 11	1,044,376 82	33,138 59	1,011,243 23
254,125 20			18,476 31		September, 1886.	.....	3,046,969 27	3,867,250 83	2,866,252 97	941,997 96	26,028 48	915,969 38
151,748 30			102,378 98									

\* Overdrawn.

Table No. 5.—Net Receipts to Swamp Land and Educational Funds Expended upon Warrants

For Fiscal Years Closing.	Transfers to General Fund						Transfers to Two—	
	Primary School.	University.	Normal School.	Primary School Five Per Cent.	Swamp Land.	Agri- cultural College.	Primary School.	University.
Nov. 30, 1839	\$3,673 86							
" 1841	8,408 41	\$1,025 00						
" 1842	6,569 89	3,496 67						
" 1843	13,580 07	1,968 69						
" 1844	19,573 77	38,728 12						
" 1845	20,028 20	17,561 66						
" 1846	20,226 43	9,375 86						
" 1847	37,828 98	13,221 99						
" 1848	37,450 73	11,588 72						
" 1849	17,918 72	10,288 67						
" 1850	22,461 90	9,881 39	\$1,679 70					
" 1851	40,540 22	11,534 52	540 36					
" 1852	82,369 39	15,911 78						
" 1853	107,417 30	34,984 44	498 75					
" 1854	116,486 37	31,384 79	4,591 37					
" 1855	61,499 73	24,199 48	3,745 95					
" 1856	48,860 61	8,040 13	4,463 47					
" 1857	25,887 51	9,033 47	1,524 87	\$31,808 53	\$44,380 23			
" 1858	19,212 06	2,370 85	390 00	28,647 04	28,647 04			
" 1859	19,808 83	6,322 60	630 00	28,285 88	28,285 88			
" 1860	28,067 15	7,703 49	347 50	7,164 90	7,164 90			
" 1861	21,188 02	9,690 25	1,308 50	963 71	963 72			
" 1862	34,967 74	13,698 81	2,774 00	4,262 14	4,262 13			
" 1863	12,460 32	7,222 99	650 00	2,015 80	2,015 81			
" 1864							\$90,831 12	\$21,222 63
" 1865							173,545 78	32,814 02
" 1866							111,600 55	17,724 58
" 1867							124,091 18	14,663 75
" 1868							112,836 44	19,232 37
" 1869						\$2,300 00	112,077 73	7,114 97
" 1870						11,865 00	114,946 46	7,563 57
Sept. 30, 1871						5,895 00	105,880 86	3,412 20
" 1872						29,101 53	120,148 16	5,299 99
" 1873						33,447 30	154,797 59	5,521 40
" 1874						4,888 75	127,410 02	3,506 31
" 1875	20,545 01	1,555 58	636 48	2,180 88	2,180 82	5,399 24	40,752 64	4,053 36
" 1876	62,173 88	3,902 79	1,149 68	6,594 57	6,594 57	5,549 30		
" 1877	47,733 34	2,886 45	120 00	2,789 95	2,789 95	2,337 22		
" 1878	62,048 80	4,575 33		4,062 04	4,062 05	9,619 99		
" 1879	72,620 64	6,338 40	2,394 00	4,591 26	4,591 24	8,590 53		
" 1880	112,856 17	7,132 50	820 00	5,923 51	5,923 52	13,762 28		
" 1881	154,922 00	14,250 62	2,000 13	4,519 52	4,519 53	20,281 18		
" 1882	214,812 21	5,562 72	1,440 00	7,126 37	7,126 05	51,449 27		
" 1883	139,753 17	7,799 52	790 00	6,197 77	6,197 79	33,656 38		
" 1884	60,732 26	2,421 40	419 36	15,181 56	15,181 57	13,902 87		
" 1885	59,379 49	1,556 06	500 00	2,006 70	2,006 69	12,460 87		
" 1886	94,857 15	5,191 31	553 75	5,262 43	5,262 43	16,545 31		
Footings..	\$1,868,745 67	\$356,282 93	\$33,926 87	\$169,569 21	\$162,125 92	\$301,333 58	\$1,410,301 57	\$146,237 16

*-drawn against General Fund and Two-Million-Loan Sinking Fund, since the organization of the State.*

Million-Loan Sinking Fund.			Total Transfers to General Fund.	Total Transfers to Two- Million-Loan Sinking Fund.	Aggregate Transfers for Each Year.	Aggregate Transfers to Close of Each Year.	For Fiscal Years Closing.
Normal School.	Primary School Five Per Cent.	Swamp Land.					
			\$3,673 86		\$3,673 86	\$3,673 86	Nov. 30, 1839
			9,427 41		9,427 41	13,101 27	" 1841
			10,065 56		10,065 56	23,166 83	" 1842
			15,543 76		15,543 76	38,710 59	" 1843
			52,300 89		52,300 89	91,011 48	" 1844
			37,589 86		37,589 86	128,601 34	" 1845
			29,002 29		29,002 29	158,208 68	" 1846
			51,048 97		51,048 97	209,252 60	" 1847
			39,037 45		39,037 45	248,290 05	" 1848
			28,152 89		28,152 89	276,442 44	" 1849
			34,022 99		34,022 99	310,465 43	" 1850
			52,615 10		52,615 10	363,080 53	" 1851
			48,271 12		48,271 12	411,351 65	" 1852
			142,888 39		142,888 39	554,240 04	" 1853
			152,472 43		152,472 43	706,712 47	" 1854
			89,416 21		89,416 21	796,128 68	" 1855
			61,864 21		61,864 21	857,992 89	" 1856
			112,608 61		112,608 61	970,101 50	" 1857
			79,236 99		79,236 99	1,049,338 49	" 1858
			83,128 18		83,128 18	1,132,466 67	" 1859
			50,447 94		50,447 94	1,182,914 61	" 1860
			34,084 20		34,084 20	1,246,998 81	" 1861
			59,954 82		59,954 82	1,276,953 63	" 1862
\$4,472 01	\$10,748 30	\$10,748 30	24,384 85	\$137,022 35	161,387 20	1,438,340 83	" 1863
5,424 85	13,178 85	13,178 85		241,142 35	241,142 35	1,679,483 18	" 1864
6,203 90	15,277 87	15,277 87		166,084 77	166,084 77	1,845,567 95	" 1865
2,672 80	11,224 58	11,224 58		163,906 84	163,906 84	2,009,474 79	" 1866
1,824 92	9,912 58	9,912 58		153,767 89	153,767 89	2,163,242 68	" 1867
700 00	34,122 43	34,122 44	2,300 00	188,197 57	190,497 57	2,353,740 25	" 1868
1,575 23	25,946 79	25,946 79	11,585 00	175,977 83	187,562 63	2,541,583 08	" 1869
780 00	4,001 89	4,001 89	5,895 00	118,056 81	123,951 84	2,665,534 92	" 1870
1,097 85	3,173 95	3,173 95	20,101 53	132,483 90	152,935 43	2,818,500 35	Sept. 30, 1871
419 67	32,660 03	32,660 08	33,447 89	226,058 73	259,506 11	3,078,006 46	" 1872
1,823 52	32,167 18	32,167 18	29,583 47	197,073 21	226,656 68	3,304,663 14	" 1873
900 44	3,863 43	3,863 43	4,686 75	53,438 30	58,120 05	3,362,783 19	" 1874
476 50	797 91	797 91	32,497 96	25,566 43	58,064 39	3,420,847 58	" 1875
			85,964 29		85,964 29	3,506,811 87	" 1876
			58,706 91		58,706 91	3,565,518 78	" 1877
			84,348 21		84,348 21	3,649,866 99	" 1878
			99,126 07		99,126 07	3,748,993 06	" 1879
			146,417 98		146,417 98	3,895,411 04	" 1880
			200,492 98		200,492 98	4,095,904 02	" 1881
			287,516 32		287,516 32	4,383,420 34	" 1882
			194,394 63		194,394 63	4,577,814 97	" 1883
			107,739 01		107,739 02	4,685,553 99	" 1884
			77,909 81		77,909 81	4,763,463 80	" 1885
			127,672 38		127,672 38	4,891,136 18	" 1886
\$23,411 09	\$197,075 79	\$197,075 79	\$2,911,984 18	\$1,979,152 00	\$4,891,136 18	\$4,891,136 18	

• See Table No. 1, "Statement B."



Table No. 6. — Analysis of State Treasury Receipts and Disbursements During the Fiscal Year closing September 30, 1898.

Analysis of Receipts.				Analysis of Disbursements.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Funds and Accounts.	Net Cash Disbursements.		Gross Disbursements.
		Total.	Not-Rev.		Revenue.	Not-Rev.	
\$312,711 75	\$2 00	\$312,711 75	\$23,743 70	Specific Tax.	\$1,587,380 41	\$802,055 52	\$1,989,435 93
1,900,467 21	\$18,000 81	1,942,464 40	278,921 82	General	3,738 14	538 05	4,276 20
553 75	553 75	553 75	553 05	Normal School.	20,081 29	10,175 29	30,256 58
538 05	538 05	538 05	538 05	Normal School Interest.	23,121 77	3,453 33	26,575 10
16,545 81	16,545 81	16,545 81	10,175 29	Agricultural College.	774,670 28	21,524 51	796,194 79
10,175 29	10,175 29	10,175 29	10,175 29	Agricultural College Interest.	628 21	628 21	1,256 42
5,191 31	5,191 31	5,191 31	3,453 33	University.	16,065 00	59 84	16,124 84
3,453 33	3,453 33	3,453 33	3,453 33	University Interest.			
94,857 15	94,857 15	94,857 15	94,857 15	Primary School.			
				Escheats.			
21,628 79	\$34 10	21,624 51	21,524 51	Primary School Interest.			
46,524 82	\$68 12	46,524 51	11,153 07	Swamp Land			
74,065 00	\$163 27	74,065 00		Two-Million-Loan Sinking.			
				St. Mary's Falls Ship Canal.			
				War.			
				Sundry Deposits.			
240 00		240 00	240 00	Footings	\$2,428,616 87	\$339,074 76	\$2,767,691 63
\$43,046,999 27	\$92,353 38	\$2,919,437 98	\$349,779 78				\$2,569,658 15

* Notarial fees refunded. Sundry Reimbursements, as follows : State Prison—Earnings..... Sale of Michigan Reports..... Sale of Session Laws, Reports, etc..... Sale of Old Furniture, etc..... Records for Sup'ts of Poor—from Counties..... Fees, etc., Secretary of State's Office..... Fees, etc., State Treasury..... Fees, etc., State Land Office..... Fees, etc., Insurance Bureau..... Tax Histories, etc., And. Gen'l's Office (\$1,027 37 less \$2.40 refunded) Unexpended Appropriations returned—Asylum for Insane Criminals..... Unexpended Appropriations returned—Pomological Exhibition at Grand Rapids..... Unexpended Appropriations returned—Teachers' Institutes.....		\$1,943 00 3,848 15 508 00 32 20 810 04 848 71 19 18 1,915 38 6 00 3,024 97 597 80 168 72 10 00
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Unexpended Appropriations returned—New Orleans Exposition..... Overpayment returned—Care of Juvenile Offenders..... Overpayment returned—Awards of Board of State Auditors..... Amount in note "b" Erroneous payment refunded. Overpayment on appropriation returned to State Treas'y. From Sale of U. S. Bonds by Fund Com'rs—Bonds..... From Sale of U. S. Bonds by Fund Com'rs—Premiums..... Includes \$35,207.98 of Swamp Land Warrants—Third Series.		\$4,206 44 8 50 23 71 \$19,000 81 74,065 00 92,065 81 \$46,000 00 8,065 00 74,065 00
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**Table No. 7.**—Showing the Balance in the State Treasury, the Amount of, belonging to Not-Revenue and to Revenue, respectively; the Demands against the Revenue Portion of the Balance, and the Amount by which the Class of Liabilities is Greater or Less than the Revenue Balance, on the 16th and last Days of each Month during the fiscal Year.

Dates.	Balance in State Treasury.	Portion of Balance Belong- ing to		Liabilities of Revenue Greater than Revenue Balance.	Liabilities of Revenue Less than Revenue Balance.	Demands Against Revenue Balance.		
		Not Revenue.	Revenue.			Undrawn Appro- priations Less Debit Balance of Sinking Fund.	Amount of Undrawn Appro- priations.	Debit Balance of Sinking Fund.
October.	15, 1895 31, 1895 15, 1896 30, 1896 15, 1896 31, 1896	\$723,827 70 518,464 44 295,466 26 90,689 26 44,984 58 • 57,008 79	\$498,112 63 498,214 43 202,100 56 90,689 26 81,089 91 87,042 83	\$227,580 60 351,563 26 353,868 48 347,293 81 359,735 23 447,716 43	..... ..... ..... ..... ..... .....	\$498,205 76 871,068 26 871,263 17 880,380 72 825,686 31 303,064 81	\$559,205 76 871,068 26 871,263 17 880,380 72 825,686 31 303,064 81	\$96,000 00 66,000 00 66,000 00
January.	15, 1896 31, 1896 15, 1896 30, 1896 15, 1896 31, 1896	• 147,874 44 59,539 08 446,300 26 581,045 80 603,927 04 1,073,713 11	81,384 31 80,253 09 81,239 15 81,642 49 84,373 35 92,777 41	• 229,208 75 • 21,416 04 265,081 21 419,403 31 519,548 60 933,935 70	991,501 81 755,081 71 384,967 33 207,725 88 154,580 83 .....	762,292 56 738,615 67 700,018 44 687,128 64 674,079 62 659,632 60	762,292 56 738,615 67 700,018 44 687,128 64 674,079 62 659,632 60	
April.	15, 1896 30, 1896 15, 1896 31, 1896 15, 1896 30, 1896	1,083,924 65 1,040,229 55 688,822 11 628,257 35 643,732 75 980,988 89	88,582 99 459,764 94 110,939 39 89,154 66 89,958 10 98,460 08	975,281 66 580,563 81 575,912 72 537,302 69 553,934 65 887,408 81	..... ..... ..... 4,563 84 ..... .....	591,319 84 570,568 08 565,876 12 541,764 53 524,109 73 451,207 95	591,319 84 570,568 08 565,876 12 541,764 53 524,109 73 451,207 95	
July.	15, 1896 31, 1896 15, 1896 30, 1896 15, 1896 30, 1896	944,101 70 1,025,940 51 1,042,376 31 1,044,376 31 1,082,732 99 941,997 88	81,950 96 81,949 08 82,426 38 82,400 23 83,767 25 428,397 87	962,150 74 943,951 71 959,944 88 961,970 59 948,965 74 518,599 99	491,027 41 612,989 72 630,951 51 637,668 30 638,597 09 316,367 73	371,123 33 390,961 71 399,538 43 324,304 29 310,366 05 292,242 26	371,123 33 390,961 71 399,538 43 324,304 29 310,366 05 292,242 26	
September.								

\* Debit balance.

Table No. 8.—Abstract of Daily Receipts in Gross to the State Treasury during the Fiscal Year closing September 30, 1883.

Day of Month.	Months in 1882.					Months in 1883.				
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.
1.....	\$408 04	Sunday.	\$14,197 74	New Year.	\$12,009 77	\$7,651 74	\$5,875 99	\$900 73	\$10 00	\$2,347 11
2.....	8,673 91	2327 77	228 10	Sunday.	16,065 52	8,961 33	13,104 33	Sunday.	2,940 51	2,900 68
3.....	1,950 43	3,982 38	238 10	Sunday.	11,154 93	10,967 33	18,104 33	Sunday.	2,340 51	2,340 68
4.....	1,349 11	1,349 11	503 62	24 33	12,146 88	679 44	Sunday.	1,348 71	1,916 91	9,516 91
5.....	209 60	5,310 64	66 87	17,470 53	3,676 06	4,470 65	Sunday.	633 96	1,410 93	1,002 39
6.....	3,678 80	1,074 73	Sunday.	124 27	23,984 54	296 99	26,981 16	3,428 09	Sunday.	15,242 55
7.....	1,361 08	970 41	565 87	6,015 62	14,396 43	Sunday.	1,131 47	1,060 24	51,850 92	4,254 69
8.....	2,241 57	Sunday.	2,111 11	156 19	13,396 43	2,861 99	10,072 29	1,039 57	51,850 92	70,960 68
9.....	284 04	664 40	11 02	353 87	40,523 57	474 22	11,468 54	Sunday.	978 24	2,453 05
10.....	282 52	127 41	30 44	Sunday.	53,363 23	5,465 59	5,829 54	Sunday.	269 76	2,546 10
11.....	Sunday.	777 76	1,079 14	5 37	22,963 65	1,227 75	Sunday.	1,077 40	792 81	4,523 73
12.....	10,389 41	336 27	47 56	3,077 43	167,368 24	11,032 46	1,221 42	6,005 55	2,694 32	8,866 80
13.....	613 95	402 88	Sunday.	10,953 53	16,728 07	10,019 80	16,728 07	247 11	Sunday.	28,967 01
14.....	646 01	122 06	1,385 94	117 43	Sunday.	Sunday.	1,418 71	510 28	161 49	8,851 19
15.....	104 32	Sunday.	2,925 54	4,660 32	43,638 39	83,125 42	1,768 41	1,568 15	860 83	1,708 87
16.....	297 69	1,933 23	5,939 03	1,034 44	8,433 50	8,619 75	Sunday.	Sunday.	4,681 19	7,933 45
17.....	127 60	1,141 94	4,532 52	Sunday.	10,363 69	2,523 23	23 50	1,049 51	1,585 27	22,150 72
18.....	Sunday.	475 04	1,670 65	1,177 65	60,853 55	2,523 23	Sunday.	453 77	1,967 23	Sunday.
19.....	624 29	3,441 18	11,454 19	2,244 97	3,630 23	17,418 71	8,067 17	1,670 75	2,157 69	2,384 65
20.....	89 77	78,155 84	Sunday.	5,945 32	28,383 64	19,630 49	8,466 66	23 31	Sunday.	7,451 57
21.....	767 23	15,981 07	9,530 31	22,073 35	Sunday.	Sunday.	551 63	1,872 46	19,516 65	3,191 94
22.....	44 79	Sunday.	4,130 37	4,130 37	10,363 69	7,108 37	1,043 93	423 96	2,777 12	2,620 40
23.....	353 08	2,093 62	693 00	3,671 41	1,123 14	5,598 27	2,027 33	Sunday.	13,083 40	9,323 61
24.....	18,053 90	2,093 64	8,132 06	Sunday.	31,131 11	4,571 62	2,567 95	3,179 46	15,063 71	2,416 23
25.....	Sunday.	77 43	Christmas.	3,068 74	17,368 69	163,672 66	Sunday.	18,721 64	2,667 17	Sunday.
26.....	420 00	Thanksgiving	1,912 38	2,246 45	8,004 88	51,843 04	7,363 97	202 12	2,262 96	2,164 75
27.....	2,064 19	445 97	Sunday.	168,236 89	8,200 59	6,162 87	1,918 18	13,611 36	Sunday.	3,031 76
28.....	543 51	3,600 75	1,566 47	5,693 51	Sunday.	Sunday.	8,299 61	574 26	72,777 48	45,068 05
29.....	499 91	Sunday.	1,388 96	29,108 53	3,290 79	3,290 79	2,555 59	1,249 09	140,246 41	54,080 82
30.....	6,827 83	1,772 16	2,365 43	57,477 30	.....	145,319 46	3,908 15	Sunday.	126,168 73	2,192 24
31.....	753 87	.....	5,044 54	Sunday.	.....	28,008 13	.....	.....	.....	2,152 56
Footings..	\$61,932 81	\$123,848 85	\$76,619 93	\$360,370 78	\$633,246 20	\$684,295 35	\$136,396 29	\$66,914 53	\$498,849 86	\$307,024 99
										\$94,674 80

• Office closed on account of funeral of Vice President Hendricks.

• Office closed on account of funeral of General Hancock.

Table No. 9.—Abstract of Daily Disbursements, in Gross, from the State Treasury during the Month Your closing September 30, 1886.

Day of Month.	Months in 1886.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.....	\$1,527 44	Sunday.	\$9,462 16	New Year.	\$1,672 53	\$5,813 68	\$5,218 64	\$4,404 09	\$4,191 67	\$3,224 30	Sunday.	\$9,382 92
2.....	23,766 76	2,177 19	2,468 67	\$25,505 84	3,225 02	1,379 79	13,382 10	Sunday.	4,324 52	16,473 08	\$1,248 64	7,094 82
3.....	9,086 42	3,177 19	1,882 86	Sunday.	2,440 01	2,883 26	23,808 74	2,080 10	8,067 02	16,686 89	1,961 21	1,166 10
4.....	Sunday.	8,470 71	3,771 73	51,062 06	33,136 21	205 58	Sunday.	484 14	3,067 02	Sunday.	489 76	48 78
5.....	2,769 86	3,444 30	Sunday.	2,182 32	811 78	3,916 17	1,832 19	1,079 78	6,227 06	Holiday.	979 14	Sunday.
6.....	3,444 30	12,832 08	657 23	24,102 88	Sunday.	Sunday.	11,181 86	532 99	Sunday.	13,571 91	6,673 41	3,042 51
7.....	1,246 68	2,646 58	2,088 38	4,294 68	961 71	143 60	2,065 57	4,461 33	662 23	380 56	2,241 66	822 71
8.....	7,052 21	1,057 06	2,085 45	1,367 56	4,065 67	154 77	1,060 79	2,406 11	11,032 27	13,191 17	Sunday.	1 59
9.....	1,082 86	3,032 88	80,205 66	Sunday.	2,538 93	685 35	2,225 23	1,045 36	32 83	654 52	515 76	294 92
10.....	Sunday.	3,700 35	3,286 66	80 36	286 18	4,453 49	Sunday.	3,899 52	120 34	Sunday.	3,880 00	5,404 50
11.....	2,867 33	44 88	59 20	5,153 93	1,162 54	4,212 82	16,208 09	3,894 51	2,436 80	32,779 79	302 05	48 74
12.....	29,668 42	15,210 80	Sunday.	7,232 87	Sunday.	174 89	310 53	17,368 38	Sunday.	18,445 81	242 55	Sunday.
13.....	7,843 83	186,175 62	2,679 14	23,295 74	25,294 42	Sunday.	5,228 88	6,812 96	56 04	26,068 50	50 81	4,787 47
14.....	89 62	Sunday.	19,159 33	359 10	25,294 42	4,015 03	15,783 39	2,222 56	7,730 22	3,285 41	Sunday.	3,287 65
15.....	412 63	129,810 30	7,707 91	21,988 90	1,576 81	2,279 87	3,071 60	Sunday.	369 96	1,438 96	3,250 09	2,568 72
16.....	146 00	2,635 80	6,962 49	Sunday.	11,496 26	2,769 63	1,119 44	15,370 56	1,102 17	199 45	118 00	15,383 92
17.....	Sunday.	86,232 92	8,660 51	29,537 14	1,107 33	1,503 95	Sunday.	10,106 79	2 25	Sunday.	187 01	5,323 18
18.....	8,664 64	154 94	6,123 15	2,959 42	1,442 65	4,406 73	18,998 58	4,566 88	47 83	459 12	81 13	4,264 62
19.....	8,634 70	16,196 64	Sunday.	173 32	532 30	3,532 63	761 14	5,517 87	Sunday.	30,432 56	429 41	Sunday.
20.....	53,532 41	6,728 74	617 01	339 07	Sunday.	Sunday.	2,227 42	176 63	16,995 89	535 41	28,401 23	668 42
21.....	1,037 90	Sunday.	5,069 07	4,204 73	Holiday.	1,265 96	2,205 25	6,262 86	32,788 13	6,415 00	Sunday.	17,081 80
22.....	408 91	1,623 84	11,913 30	1,450 78	3,269 63	2,614 97	14,132 97	Sunday.	38,768 13	8,222 06	1,050 51	1,608 56
23.....	2,530 02	732 00	2,622 27	Sunday.	7,532 60	2,349 83	18,157 81	Sunday.	3,555 67	965 17	449 49	2,608 33
24.....	Sunday.	16,063 25	Christmas.	1,746 06	13,101 04	287 94	Sunday.	4,156 50	888 36	Sunday.	1,587 63	241 92
25.....	4,435 99	Thanksgiving	39,243 99	3,908 59	2,022 75	21,319 57	86 53	3,545 14	18,995 89	535 41	28,401 23	1,311 30
26.....	5,140 23	12,175 06	Sunday.	4,061 87	4,163 18	7,364 53	Sunday.	7,707 29	1,317 96	677 85	2,293 74	Sunday.
27.....	20,115 19	2,506 26	5,738 03	21,063 21	Sunday.	7,364 53	8,764 75	16,795 47	Sunday.	2,714 49	12,496 67	1,964 13
28.....	13,604 94	29,668 72	29,668 72	4,249 06	7,111 82	7,088 05	3,328 27	28,068 00	9,792 70	3,622 87	1,817 66	5,218 06
29.....	113,679 11	492 66	4,599 11	2,349 06	.....	7,111 82	3,328 27	28,068 00	9,699 21	7,453 99	Sunday.	30,191 44
30.....	2,063 17	.....	6,027 62	Sunday.	.....	4,179 15	2,079 34	Sunday.	18,233 56	9,500 31	2,618 10	57,280 80
31.....	.....	.....	.....	.....	.....	5,549 97	.....	.....	.....	2,906 93	6,219 46	.....
Footings.....	\$333,549 93	\$542,817 07	\$233,914 94	\$243,723 94	\$121,039 45	\$118,538 04	\$172,680 78	\$480,865 78	\$182,238 28	\$211,993 37	\$76,186 49	\$177,543 86

\* Office closed on account of funeral of Vice President Hendricks.

† Office closed on account of funeral of General Hancock.

Table No. 10.—Abstract of Receipts from October 1, 1886, to close of each day, inclusive, during Fiscal Year.

Day of Month.	Months in 1885.				Months in 1886.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.				
1.....	9,408 04	Sunday.	\$199,999 40	New Year.	\$635,223 14	\$1,253,620 31	\$1,895,949 91	\$2,017,170 87	\$2,083,294 72	\$2,579,521 69	Sunday.	\$2,972,294 90				
2.....	9,061 85	\$62,190 59	"	\$275,079 64	\$61,397 66	1,257,451 64	1,990,064 48	Sunday.	2,086,295 23	2,582,422 52	\$2,880,683 66	2,974,932 77				
3.....	10,732 38	20,227 50	\$60,132 99	Sunday.	663,052 59	1,266,418 94	1,899,528 31	2,018,738 04	2,096,466 91	2,590,450 21	2,890,202 57	2,978,247 24				
4.....	69,622 07	201,081 02	\$275,104 47	\$275,104 47	673,575 53	1,290,098 38	Sunday.	2,080,124 75	2,098,983 16	Sunday.	2,890,552 54	2,979,249 63				
5.....	10,941 96	201,097 89	222,575 00	222,575 00	673,575 53	1,273,549 08	1,908,159 48	2,020,758 70	2,098,844 14	Holiday.	2,890,739 10	Sunday.				
6.....	14,890 78	73,917 49	Sunday.	222,699 27	704,390 07	1,278,898 02	1,933,036 64	2,024,194 79	Sunday.	2,605,682 76	2,894,988 69	2,980,232 86				
7.....	16,181 86	201,690 76	201,690 76	222,714 39	719,253 50	1,284,899 08	1,934,182 11	2,025,245 03	2,140,695 06	2,679,573 29	2,901,514 00	2,980,534 69				
8.....	18,523 43	203,771 87	203,771 87	222,714 39	719,253 50	1,284,899 08	1,934,182 11	2,025,245 03	2,140,695 06	2,679,573 29	2,901,514 00	2,980,534 69				
9.....	18,906 47	203,771 87	203,771 87	222,714 39	719,253 50	1,284,899 08	1,934,182 11	2,025,245 03	2,140,695 06	2,679,573 29	2,901,514 00	2,980,534 69				
10.....	19,098 99	203,813 33	203,813 33	Sunday.	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
11.....	Sunday.	76,457 47	204,892 47	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
12.....	29,458 40	76,793 74	204,940 06	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
13.....	30,072 35	77,188 62	Sunday.	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
14.....	30,418 38	77,188 62	Sunday.	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
15.....	30,522 68	Sunday.	202,257 55	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
16.....	30,890 37	78,741 90	215,196 59	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
17.....	30,947 87	78,755 96	219,778 91	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
18.....	30,972 35	79,429 30	221,449 54	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
19.....	31,472 26	82,910 43	222,903 73	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
20.....	31,562 13	159,096 22	Sunday.	222,714 39	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
21.....	32,329 36	174,947 26	242,424 04	242,424 04	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
22.....	32,374 15	Sunday.	242,424 04	242,424 04	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
23.....	32,733 11	177,795 41	243,122 56	243,122 56	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
24.....	50,759 01	179,905 36	251,254 62	Sunday.	845,943 30	1,282,638 82	1,966,552 48	2,031,102 66	2,142,381 72	2,696,125 20	2,908,825 24	2,982,113 04				
25.....	Sunday.	179,982 78	Christmas.	360,412 79	1,284,963 10	1,684,490 74	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
26.....	51,209 01	Thanksgiving	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
27.....	51,233 19	180,428 74	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
28.....	53,841 70	184,029 50	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
29.....	54,271 61	185,901 66	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
30.....	61,199 44	185,901 66	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				
31.....	61,992 81	Sunday.	253,097 00	362,759 24	1,287,967 98	1,686,338 78	2,006,088 61	2,087,797 99	2,175,089 93	2,791,407 21	2,916,107 06	3,012,479 70				

\* Office closed on account of funeral of Vice President Hendricks.

\* Office closed on account of funeral of General Hancock.

Table No. 11.—Abstract of Disbursements from October 1, 1885 to close of each Day, inclusive, during Fiscal Year.

Day of Month.	Months in 1885.				Months in 1886.											
	October.	November.	December.		January.	February.	March.	April.	May.	June.	July.	August.	September.			
1.	\$1,527 44	Sunday.	\$985,829 16	New Year.	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	Sunday.	\$2,784,082 08				
2.	25,314 22	\$628,710 52	\$985,829 16	\$1,352,787 78	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
3.	84,940 64	\$87,780 77	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
4.	Sunday.	\$84,940 64	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
5.	\$7,110 50	\$49,554 49	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
6.	14,554 89	\$53,498 75	Sunday.	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
7.	\$3,888 92	\$79,323 58	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
8.	\$4,653 60	\$84,889 10	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
9.	\$3,323 51	\$88,380 64	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
10.	\$5,377 79	\$93,013 03	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
11.	Sunday.	\$91,713 38	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
12.	\$9,315 12	\$97,748 26	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
13.	\$6,013 54	\$103,961 06	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
14.	\$8,363 22	\$112,324 28	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
15.	\$6,940 54	\$120,264 82	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
16.	\$7,359 37	\$127,624 19	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
17.	\$7,505 27	\$135,129 46	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
18.	\$10,440 61	\$145,570 07	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
19.	\$11,504 61	\$157,074 68	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
20.	Sunday.	\$163,327 02	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
21.	\$163,327 02	\$242,853 92	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
22.	\$163,327 02	\$406,181 94	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
23.	\$163,327 02	\$569,509 96	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
24.	\$175,233 85	\$732,743 81	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
25.	Sunday.	\$861,168 01	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
26.	\$176,720 84	Thanksgiving.	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
27.	\$181,870 12	\$1,168,638 08	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
28.	\$201,963 31	\$1,370,601 39	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
29.	\$217,737 65	\$1,588,338 04	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
30.	\$331,466 78	\$1,919,804 82	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				
31.	\$383,549 93	\$2,303,354 75	\$985,829 16	\$1,355,707 41	\$1,355,707 41	\$1,483,988 01	\$1,508,931 01	\$1,770,667 24	\$2,281,370 00	\$2,482,841 55	\$2,642,760 20	\$2,784,082 08				

\* Office closed on account of funeral of Vice President Hendricks.

\* Office closed on account of funeral of General Hancock.

Table No. 12.—Balance in State Treasury at the close of, and Increase or Decrease for, each Day :

Day of Month.	Balance Sept. 30, 1885. \$790,251 66.	1885.			1886.	
		October.	November.	December.	January.	February.
1st..	Increase or decrease.....	— \$1,119 40	Sunday.	°	New Year.	+ \$10,937 24
	Balance.....	a b 789,132 16				69,776 29
2d..	Increase or decrease.....	— 15,112 87	+ \$1,225 82	+ \$4,735 58	— \$9,847 77	+ 16,042 62
	Balance.....	b 774,019 29	b 517,423 62	104,421 80	b 67,456 58	85,818 91
3d..	Increase or decrease.....	— 7,375 99	+ 1,215 19	— 2,240 57		+ 7,929 91
	Balance.....	b 766,643 30	518,643 81	102,181 23	Sunday.	93,748 82
4th..	Increase or decrease.....	Sunday.	— 6,923 96	— 1,079 36	— 2,341 81	+ 9,706 87
	Balance.....	— 2,560 26	b 511,719 85	101,101 87	b 69,796 39	103,455 69
5th..	Increase or decrease.....	— 764,063 04	+ 1,819 93	— 3,707 86	— 33,591 55	— 29,517 15
	Balance.....	+ 434 41	513,539 78	97,394 01	b 103,389 94	73,988 54
6th..	Increase or decrease.....	+ 764,517 45	— 2,867 48	Sunday.	— 3,058 05	+ 25,672 76
	Balance.....	— 14,470 95	b 510,672 30		b 106,447 99	99,611 30
7th..	Increase or decrease.....	— 753,046 50	— 25,456 42	— 94 41	— 18,087 26	Sunday.
	Balance.....	+ 1,094 89	b 485,215 88	97,299 60	b 124,535 25	
8th..	Increase or decrease.....	— 754,141 39	Sunday.	+ 1,824 73	— 4,138 50	+ 13,444 72
	Balance.....	— 422 17	— 4,292 66	— 99,124 33	b 128,673 75	113,066 02
9th..	Increase or decrease.....	— 753,719 22	+ 4,892 66	— 2,074 43	— 1,063 69	+ 36,757 90
	Balance.....	— 746 46	b 480,823 22	97,049 90	b 129,707 44	149,818 92
10th..	Increase or decrease.....	— 752,972 76	— 2,904 96	— 30,175 22	Sunday.	+ 63,323 30
	Balance.....	Sunday.	b 477,918 24	66,874 68		233,137 22
11th..	Increase or decrease.....	— 742,222 08	— 2,922 59	— 2,207 52	— 74 99	+ 22,577 47
	Balance.....	+ 7,422 08	b 474,995 83	64,667 16	b 129,732 43	255,714 69
12th..	Increase or decrease.....	— 730,394 84	+ 291 39	+ 18 39	— 2,076 50	+ 167,340 70
	Balance.....	— 29,084 47	475,287 04	64,685 55	b 131,856 93	423,056 39
13th..	Increase or decrease.....	— 731,310 37	— 14,807 92	Sunday.	+ 3,121 06	
	Balance.....	— 731,310 37	b 460,479 12		— 123,737 87	
14th..	Increase or decrease.....	— 723,813 00	— 194,983 87	— 1,485 18	— 23,178 29	Sunday.
	Balance.....	+ 14 70	b 265,496 25	63,200 37	b 151,916 16	
15th..	Increase or decrease.....	— 723,827 70	Sunday.	— 16,235 79	+ 4,041 72	+ 23,234 97
	Balance.....	— 115 14	— 123,457 07	b 46,964 58	— 147,874 44	446,300 36
16th..	Increase or decrease.....	— 723,712 56	— 137,138 18	— 1,768 88	— 20,954 26	+ 6,856 69
	Balance.....	— 19 40	b 137,138 18	b 45,196 70	b 168,830 80	453,157 05
17th..	Increase or decrease.....	— 723,694 16	— 2,511 74	— 2,410 17	Sunday.	+ 1,146 60
	Balance.....	— 84,519 53	b 134,536 44	b 42,735 53		452,010 45
18th..	Increase or decrease.....	Sunday.	— 84,519 53	— 7,009 88	— 23,250 49	+ 49,745 22
	Balance.....	— 8,140 15	b 49,906 86	b 35,775 65	b 197,088 29	501,755 67
19th..	Increase or decrease.....	— 715,554 01	+ 3,226 44	+ 5,321 04	— 714 45	+ 3,857 58
	Balance.....	— 8,544 93	53,233 40	41,096 69	b 197,802 74	505,843 25
20th..	Increase or decrease.....	— 707,009 08	+ 59,959 30	Sunday.	+ 5,772 60	+ 21,898 34
	Balance.....	— 52,755 18	113,192 70		— 192,080 14	527,236 59
21st..	Increase or decrease.....	— 654,253 90	+ 9,152 33	+ 8,903 30	+ 21,740 28	Sunday.
	Balance.....	— 993 11	122,345 03	49,999 99	— 170,289 86	
22d..	Increase or decrease.....	— 653,260 79	Sunday.	— 5,056 55	— 184 26	Holiday.
	Balance.....	— 49 95	+ 1,324 18	— 44,943 44	— 170,474 12	
23d..	Increase or decrease.....	— 653,210 84	— 123,069 21	— 11,217 50	+ 2,240 63	+ 1,004 51
	Balance.....	+ 15,535 83	+ 1,377 94	— 17,490 21	— 168,233 49	523,240 10
24th..	Increase or decrease.....	— 668,746 72	— 125,047 15	b 16,235 73	Sunday.	+ 23,538 51
	Balance.....	— 4,015 99	— 16,005 82		+ 1,352 68	+ 4,287 65
25th..	Increase or decrease.....	— 664,730 73	109,041 33	Christmas.	— 166,880 81	566,066 26
	Balance.....	— 3,056 10	— 11,720 08	— 37,436 61	— 1,580 14	+ 942 13
26th..	Increase or decrease.....	— 661,674 63	97,312 25	Sunday.	— 168,440 95	557,008 39
	Balance.....	— 19,564 68	+ 1,094 49	— 5,143 38	+ 163,603 02	+ 4,037 41
27th..	Increase or decrease.....	— 642,109 95	98,406 74	b 20,314 26	— 15,112 70	561,045 80
	Balance.....	— 15,374 43	Sunday.	— 29,077 87	+ 23,558 45	
28th..	Increase or decrease.....	— 626,735 52	+ 1,279 48	b 54,422 13	— 3,908 82	
	Balance.....	— 106,751 28	99,636 22	b 2,203 68	+ 54,980 23	
29th..	Increase or decrease.....	— 519,984 24	— 1,329 80	b 56,625 81	58,839 05	
	Balance.....	— 518,654 44		— 962 98		
31st..	Increase or decrease.....			b 57,608 79		
	Balance.....					
No. times Balance Increased.....		5	10	5	9	20
" " Decreased.....		22	13	20	17	2
" " Maximum changed.....		00	00	00	00	0
" " Minimum changed.....		18	12	10	12	0

+ Increase of balance.

— Decrease of balance.

a Maximum since commencement of fiscal year.

b Minimum since commencement of fiscal year.

also Maximum and Minimum Balances, during the Fiscal Year closing September 30, 1886.

1886.							Day of Month.
March.	April.	May.	June.	July.	August.	September.	
- 41,161 94	+ 9657 85	- 23,603 36	- 24,181 67	+ 26,062 81	Sunday.	- 25,922 20	1st.
559,883 86	+ 1,077,370 48	1,036,726 19	622,175 63	936,931 70		1,036,454 43	
- 2,551 54	- 227 58	Sunday.	1,904 01	- 13,572 20	+ 32,275 45	- 4,348 95	2d.
562,435 40	1,077,142 88		620,781 67	923,359 50	1,028,175 96	1,084,107 48	
9,296 43	- 22,534 86	- 472 93	- 159 71	- 8,669 00	+ 7,535 70	+ 2,139 37	3d.
553,126 97	1,054,308 02	1,036,252 26	620,621 96	914,690 50	1,035,711 68	1,086,246 85	
- 2,213 81	Sunday.	+ 852 57	- 2,620 77	Sunday.	+ 147 78	+ 953 66	4th.
560,223 16	+ 5,298 98	1,037,104 83	618,001 19		1,035,563 88	1,037,200 51	
+ 4,265 07	+ 5,298 98	- 445 83	4,216 11	Holiday.	- 792 68	Sunday.	5th.
555,188 23	1,059,607 00	1,036,659 00	613,686 06		1,084,771 20	- 2,089 28	6th.
- 3,649 18	+ 15,759 30	- 2,843 10	Sunday.	+ 1,670 64	- 2,418 72	- 1,036,111 23	
551,539 05	1,075,366 30	1,039,502 10		916,361 14	1,032,352 48		
	- 923 90	+ 598 91	+ 51,188 69	+ 70,489 97	+ 4,278 66	+ 9 12	7th.
Sunday	1,074,442 40	1,040,101 01	604,873 77	966,851 11	1,036,681 14	1,085,120 35	
- 2,718 09	- 3,978 50	- 1,366 24	- 10,701 71	+ 2,162 91		+ 5,548 96	8th.
554,257 14	1,070,463 90	1,036,734 77	654,172 06	969,014 02		1,036,689 31	
- 819 45	+ 9,243 31	Sunday.	- 831 71	- 10,866 29	+ 5,658 42	- 259 23	9th.
554,376 59	+ 1,079,707 21		655,009 77	978,027 63	1,042,239 56	1,086,410 06	
- 4,831 24	+ 620 72	+ 3,772 62	+ 236 93	+ 3,869 21	+ 1,056 55	- 5,402 39	10th.
559,407 33	+ 1,060,227 93	1,042,507 39	655,246 70	961,896 84	1,043,345 11	1,031,007 69	
- 3,225 74	- 3,978 50	- 2,792 12	- 672 47		- 2,357 59	+ 44 29	11th.
556,182 09	Sunday.	1,039,715 27	655,919 17	Sunday.	1,040,937 52	1,031,051 98	
+ 6,789 64	- 14,961 67	- 323,875 47	- 167 52	- 27,192 99	- 52 28		12th.
562,971 78	1,065,246 26	710,839 80	656,086 69	954,708 85	1,040,935 24		
- 9,844 91	+ 16,415 54	- 17,050 67	Sunday.	+ 10,221 70	- 86 77	- 2,666 24	13th.
572,816 64	+ 1,081,781 80	663,789 13		964,925 55	1,040,848 47	1,027,335 64	
	- 8,812 17	- 6,302 61	+ 105 45	- 19,847 31	+ 1,164 84	- 2,293 66	14th.
Sunday.	1,077,949 63	667,486 52	- 656,192 14	945,678 24	1,042,018 31	1,025,111 96	
- 31,110 40	- 14,024 98	- 664 41	- 7,369 39	- 1,676 54		+ 7,621 01	15th.
603,927 04	1,063,924 65	686,822 11	648,792 75	944,101 70	Sunday.	1,032,732 99	
- 6,322 86	- 2,412 28	Sunday.	+ 4,271 23	+ 6,389 49	- 2,858 66	- 8,371 76	16th.
610,269 62	1,061,512 37		653,063 98	950,491 19	1,039,154 65	1,024,361 23	
- 2,216 35	- 1,095 35	- 14,321 05	+ 488 10	+ 21,951 27	+ 161 16	- 1,754 69	17th.
607,943 67	1,060,416 52	672,501 08	653,547 08	972,442 48	1,039,315 81	1,022,606 54	
- 1,066 39		- 9,671 05	- 936 71		- 692 48	- 1,990 29	18th.
609,038 96	Sunday.	662,826 04	654,432 79	Sunday.	1,040,008 29	1,020,676 25	
- 13,011 98	- 13,361 41	- 2,886 12	+ 2,109 86	+ 22,425 74	+ 1,213 00	Sunday.	19th.
622,060 94	1,047,055 11	669,939 92	656,593 65	964,868 20	1,041,221 29		
+ 16,067 86	+ 7,747 52	- 5,494 06		- 23,080 99	- 839 21	+ 823 04	20th.
636,118 80	1,054,802 63	664,445 86	+ 2,520 76	971,807 21	1,040,832 08	1,021,499 29	
Sunday.	- 1,675 79	+ 1,696 88	- 656,113 41	+ 3,646 53	- 24,697 43	- 13,678 46	21st.
- 70,772 41	1,052,128 84	656,141 69	656,113 41	974,453 74	1,016,184 66	1,007,820 83	
706,691 21	+ 838 66	- 6,219 90	- 30,011 01	- 1,785 60		+ 4,766 73	22d.
- 2,971 27	1,053,965 50	649,921 79	629,102 40	972,668 14	Sunday.	1,012,587 56	
711,662 43	- 12,105 65	Sunday.	+ 15,490 07	+ 9,210 53	- 5 80	- 2,352 15	23d.
- 2,127 74	1,041,859 95		644,592 47	981,878 87	1,016,178 85	1,010,235 41	
713,990 22	+ 2,430 14	+ 2,930 66	- 16,407 60	+ 206 06	+ 2,168 75	+ 1,506 12	24th.
- 163,424 75	1,044,288 99	652,852 45	660,000 07	982,064 73	1,018,347 60	1,011,741 53	
877,424 97	Sunday.	+ 14,563 05	+ 2,278 79	Sunday.	+ 1,536 19	+ 2,400 36	25th.
+ 30,023 47	+ 7,297 44	- 3,243 02	- 1,044 90	- 1,496 90	1,016,811 41	1,015,231 89	
- 907,448 44	1,051,587 43	664,071 48	663,223 78	981,871 63	1,018,350 09	Sunday.	26th.
- 1,151 66	- 7,946 57	+ 5,943 97	Sunday.	+ 316 87	+ 32,569 38	- 1,554 47	27th.
906,296 78	1,043,640 86	670,015 45		983,888 50	1,050,919 47	1,013,677 42	
Sunday.	- 4,068 44	- 16,219 19	- 15,962 78	+ 50,408 25	- 1,789 01	- 2,970 68	28th.
- 3,992 14	1,039,572 42	653,796 28	679,308 54	1,034,296 75	1,049,130 46	1,010,708 74	
902,414 64	- 1,072 68	- 27,438 91	+ 130,647 20	- 7,246 05	Sunday.	- 23,810 84	29th.
- 141,140 30	1,036,489 74	626,357 35	809,953 74	1,027,050 70		986,895 90	
+ 1,043,554 95	- 1,323 81		+ 130,915 15	- 1,248 68	- 465 54	- 44,898 04	30th.
- 83,156 16	1,040,228 55	Sunday.	980,968 69	- 1,025,802 02	1,048,664 92	941,997 86	
+ 1,076,713 11				+ 98 49	- 4,288 10		31st.
				1,025,900 51	1,044,376 82		
19	9	8	18	14	14	10	
8	16	16	8	11	10	16	
4	4	0	0	0	0	0	
0	0	0	0	0	0	0	

\* Office closed on account of funeral of Vice President Hendricks.

\* Office closed on account of funeral of General Hancock.

Maximum balance during fiscal year, \$1,081,781 80.

Minimum balance during fiscal year, Dr. 197,802 74.



Table No. 13.—General Fund.

1886. Sept. 30.			Dr.	Or.
To	Salaries of State Officers (Table No. 28)		\$50,686 68	
	Expenses of Judicial Department (Table No. 29)		110,475 94	
	Secretary of State's Office	\$38,480 28		
	State Land Office	5,000 00		
	Supt. of Pub. Instruction's Office	2,768 00		
	State Board of Health	8,642 06		
	Insurance Bureau	346 66		
			55,214 96	
	Sundry Appropriations (Table No. 37)		967,374 21	
	Institution for the Deaf and Dumb—(Paid for Counties)		3,496 32	
	Michigan Asylum for Insane—(Paid for Counties)		12,217 79	
	Northern —(Paid for Counties)		375 10	
	State House of Correction—Current Expenses		36,000 00	
	State Prison—Current Expenses		22,943 00	
	Members of Boards of State Institutions (Table No. 38)		11,233 41	
	Board of Pardons		1,023 90	
	Live Stock Commission, etc.		303 56	
	Payment of Troops in Aid of Civil Authorities (Charged Co's)		2,739 23	
	Conveying Convicts to State Prison (Table No. 39)		5,458 23	
	Conveying Convicts to State House of Correction (Table No. 39)		12,592 40	
	Apprehension of Escaped Convicts—State Prison	\$235 57		
	Apprehension of Escaped Convicts—State House of Correction	892 26	1,127 83	
	Transportation of Children to State Public School (Table No. 39)		2,039 59	
	Return of Children to State Public School		131 00	
	Conveying Children to Reform Sch'l (Table No. 39)	\$147 42		
	Conveying Children to Industrial Home for Girls (Table No. 39)	523 80	671 22	
	Agent of State Public School		1,705 37	
	" " Reform School		128 41	
	Care of Juvenile Offenders (Table No. 39)		3,999 31	
	Support of Female Convicts		1,335 03	
	Transferring Convicts, etc.		1,374 40	
	Support of Insane (Table No. 39)			
	Eastern Asylum	\$78,768 11		
	Michigan Asylum	129,781 12		
	Northern Asylum	26,675 22		
	Asylum for Insane Criminals	15,689 42	250,913 87	
	Coroners' Fees (Table No. 39)		2,394 63	
	Wolf Bounty		24 00	
	Board of Visitors to Educational Institutions		298 06	
	State Board of Education		536 85	
	" " Equalization		124 20	
	Relief of Edgar C. Webber		400 00	
	Awards of Board of State Auditors (Table No. 42)		127,509 41	
	Costs of Suits (Table No. 38)		2,639 90	
	Paid Sundry Counties on Old Tax Law Account (Table No. 65)	\$1,332 89		
	Refunded—Delinquent Taxes	2,844 73		
	" " Tax Interest	3,843 83		
	" " Collectors' Fees	51 61		
	" " Expense of Sales	412 34		
	" " Redemptions—Individual	4,740 01		
	" " " State	24 68		
	" " State Bids	836 08		
	" " Bid Interest	772 71		
	" " Tax Lands	2,745 25		
	" " Land Interest	1,734 95	\$19,339 02	
	Sundry Co's (To Counties, \$195,729 10 new tax law, Local Taxes, account (Table No. 66) etc., refunded)	1,207 50	\$196,936 40	
	Delinquent State Tax of 1882 and subsequent years (Table No. 63)		130 27	
	Expense of Collecting Delinquent State Tax of 1882 and subsequent years (Table No. 64)	80,798 43		
	Redemption Deposits	5,461 20	233,326 50	
			302,665 52	
	Asylum Lands (Appraisals \$15.38, Advertising \$5.53)		20 91	
	Salt Spring Lands (Appraisals \$9.03, Advertising \$2.97)		12 05	
	State Building Lands (Appraisals \$1.00, Advertising \$1.05)		2 05	
	Dewey Asset Lands (Appraisals)		2 00	
	Tax Histories, etc., Aud. Gen'l's Office—Refunded		2 40	
	Notaries Public—Refunded		2 00	
By	Commissioners of Deeds			\$120 00
	Notaries Public			1,163 00
	Peddlers' Licenses			993 25
	Settlers' License Fee			52 00

\* \$1,943 paid from earnings of State Prison. See page 19.

Table No. 13.—General Fund.

1886. Sept. 30.		Dr.	Cr.
	By Town Plats.....		\$178 00
	Rent.....		1,228 49
	Liquor Tax—Act 217, 1885.....		800 00
	State Board of Education.....		85 00
	Michigan Board of Pharmacy.....		2,500 00
	State Oil Inspectors' Fees.....		6,281 51
	Co-operative Corporations License.....		540 00
	Interest on Surplus Revenue, etc., (Table No. 51).....		28,784 47
	Asylum Lands (principal \$480.00, interest \$550.08).....		1,080 08
	State Building Lands (principal \$14,156.00, interest \$1,104.85).....		15,280 85
	Salt Spring Lands (principal \$800.00, interest \$394.20).....		994 20
	Dewey Asset Lands (principal \$559.14, interest \$183.10).....		682 24
	Internal Improvement Account (U. S. 5 per cent).....		18,545 27
	Amount from Sundry Counties—Old		
	Tax Law Account (Table No. 65).....	\$20,735 82	
	Proceeds of Sales.....	7,209 72	
	Delinquent Taxes.....	959 58	
	Delinquent Tax Interest.....	691 19	
	Collectors' Fees.....	8 08	
	Office Charges.....	110 80	
	Expense of Sales.....	2 40	
	Redemptions—Individual.....	51 12	
	Redemptions—State.....	688 17	
	State Bids.....	191 89	
	State Bid Interest.....	11 49	
	State Tax Lands.....	231 71	
	State Tax Land Interest.....	15	\$36,890 94
	Sundry		
	Co's New		
	Tax Law		
	Account,		
	(Table No.		
	65)		
	Of Co. Treas.	\$1,685,741 64	
	Local Taxes		
	etc., Aud. Gen.		
	Office	163,748 86	
	Taxes, etc., at		
	Land Office.....	4,051 29	\$1,803,541 79
	Delinquent State Tax of 1882 and Sub-		
	sequent years (Table No. 65).....	11,176 94	
	Expense of Collecting Delinquent		
	State Tax of 1882 and Subsequent		
	Years, (Table No. 64).....	8,322 85	
	Redemption Deposits.....	4,768 62	1,827,880 20
	State Prison Earnings.....		1,943 00
	Michigan Reports.....		2,848 15
	Session Laws, Reports, etc.....		508 00
	Old Furniture, etc.....		32 20
	Records for Superintendents of Poor.....		810 04
	Fees, etc., Secretary of State's Office.....	\$348 71	
	Fees, etc., State Treasury.....	19 18	
	Fees, etc., State Land Office.....	1,915 89	
	Fees, etc., Insurance Bureau.....	6 00	
	Tax Histories, etc., Auditor General's Office.....	3,027 87	5,816 65
	Unexpended Ap-		
	propriations, Re-		
	turned, (Table No.		
	37.)		
	Asylum for Insane Criminals.....	\$567 80	
	Pomological Exhibition at		
	Grand Rapids.....	168 72	
	Teachers' Institutes.....	10 00	
	New Orleans Exposition.....	4,266 44	5,012 96
	Over-payments Returned—Care of Juvenile Of-		
	fenders.....	\$3 50	
	Over-payments Returned—Awards of Boards of		
	State Auditors.....	23 71	32 21
	To Amount Transferred to Swamp Land Fund, (Table No. 3).....	\$1,982,143 74	\$1,980,467 21
		35,999 46	
	By Am'ts Transferred, (Table No. 3.)		
	From Specific Tax Fund.....	\$47,487 41	
	Two Million Loan Sinking		
	Fund.....	8,085 00	
	Swamp Land Fund.....	46,524 32	
	Primary School Fund.....	94,887 15	
	University Fund.....	5,191 81	
	Agricultural College Fund.....	16,545 81	
	Normal School Fund.....	558 75	219,244 25
	By Balance September 30, 1885.....		349,323 24
	To Balance September 30, 1886.....	510,591 60	
		\$2,529,084 80	\$2,529,084 80

**Table No. 14.—Specific Tax Fund.**

1886.			Dr.	Cr.
Sept. 30.	To Amount transferred under Sec. 1, Art. 14, State Constitution, (Table No. 3).....	To Primary School Int. Fund..... University Interest Fund..... Agr'l College Int. Fund..... Normal School Int. Fund..... War Fund..... General Fund.....	\$689,763 01 34,997 15 20,571 65 3,722 53 16,170 00 47,487 41	
	By Cash received Table No. 44. ....	From Railroad Specific Tax..... Mining Specific Tax..... Insurance Specific Tax..... Freight, Sleeping & Palace Car Specific Tax..... Express Specific Tax..... Telegraph Specific Tax..... Plank Road Specific Tax..... River Improvement Specific Tax.....		\$619,899 20 47,585 17 125,489 01 1,857 82 2,496 31 13,373 68 1,568 79 931 77
			\$612,711 75	\$612,711 75

**Table No. 15.—Normal School Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$553 75	
	By Receipts during Fiscal Year.....		\$553 75

**Table No. 16.—Normal School Interest Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount paid on requisitions of State Board of Education.....	\$4,268 00	
	By Receipts during Fiscal Year.....	8 20	\$538 06
	Amount transferred from Specific Tax Fund (Table No. 3).....		3,722 53
	By Balance September 30, 1885.....	\$4,276 20	\$4,280 59
	To Balance September 30, 1886.....	945 87	931 48
		\$5,222 07	\$5,222 07

**Table No. 17.—Agricultural College Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$16,545 31	
	By Receipts during Fiscal Year.....		\$16,545 31

**Table No. 18.—Agricultural College Interest Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount paid Agricultural College.....	\$20,920 68	
	By Receipts during fiscal year, interest on balances due from purchasers.....	76 96 208 94	\$10,175 29
	Amount transferred from Specific Tax Fund (Table No. 3).....		20,571 65
	By Balance September 30, 1885.....	\$30,206 58	\$30,748 94
	To Balance September 30, 1886.....	5,828 04	5,237 63
		\$36,034 62	\$36,034 62

Table No. 19.—University Fund.

1886.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$5,191 31	
	By Receipts during the fiscal year.....		\$5,191 31

Table No. 20.—University Interest Fund.

1886.		Dr.	Cr.
Sept. 30.	To Amount paid University of Michigan.....	\$29,581 00	
	"    "    for advertising forfeited lands.....	4 60	
	"    "    appraisals.....	19 50	
	By Receipts during fiscal year.....		\$3,488 33
	Amount transferred from Specific Tax Fund (Table No. 3).....		\$4,997 15
		\$29,605 10	\$38,486 48
		8,875 88	
	To Balance September 30, 1886.....	\$38,480 48	\$38,480 48

Table No. 21.—Primary School Fund.

1886.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$94,857 15	
	By Receipts during fiscal year.....		\$94,857 15

Table No. 22.—Primary School Interest Fund.

1886.		Dr.	Cr.
Sept. 30.	To Amount paid Counties, apportioned by Superintendent of Public Instruction (Table No. 55).....	\$794,561 68	
	Amount paid for advertising forfeited lands.....	1,050 91	
	Amount paid for appraisals.....	650 33	
	Amount refunded.....	34 16	
	By Receipts during Fiscal Year—Amount collected from trespassers on land.....		\$45 00
	—Rent.....		1 00
	—Amount returned from County on account of error in apportionment.....		68 12
	—Interest on balances due from purchasers.....		21,513 67
	Amount Transferred (Table No. 3) { From Specific Tax Fund—Int. on P. S. Fund.....		226,178 21
	" Specific Tax Fund—Int. on P. S. 5 per cent Fund.....		18,175 93
	" Specific tax Fund—Surplus—Section 1, Art. 14, State Constitution.....		445,408 87
		\$796,297 05	\$711,389 80
	By Balance September 30, 1885.....		418,580 13
	To Balance September 30, 1886.....	\$38,672 88	
		\$1,129,969 93	\$1,129,969 93

Table No. 23.—Swamp Land Fund.

1886. Sept. 30.	To Amounts expended on Roads and State Ditches—Warrants— Sec. 6, Act 76, 1867:		Dr.	Cr.
	Alpena and Montmorency.....	\$326 30		
	Little Traverse and Mackinac.....	5 25		
	Manistee, Portage and Bear Lake.....	5,762 58		
	Newton Creek State Improvement.....	2,100 00		
	Oceana and Manistee.....	4,104 31		
	Oscoda Branch of the Duncan City and Alpena Pavillon Township Improvement.....	6,105 38		
	Shiawassee River State Improvement.....	621 59		
	Stephenson and Cedar Forks.....	400 00		
	State Ditches:	5 25		
	Alpena County.....	\$15 75		
	Bangor and Monitor.....	1,369 00		
	Bridgehampton and Custer.....	3,996 73		
	Dowagiac.....	3,697 67		
	Evergreen and Greenleaf.....	640 00		
	Lynn.....	300 68		
	Maple River.....	960 00		
	Rush.....	12 00		
	Watertown.....	2,836 00	13,820 83	
	Torch Lake and Alpena.....	75 00		
	Tuscola and Saginaw Bay.....	1,871 53	\$35,207 98	
	Amount paid for advertising forfeited lands.....	\$165 58		
	" " appraisals.....	223 58		
	" " examining roads.....	239 05		
	" refunded: { Principal.....	\$150 00		
	{ Interest.....	13 27	163 27	791 48
	By Amount received from sale of State Swamp Land: Warrants—Sec. 6, Act 76, 1867.....	\$35,207 98		
	Cash { Principal.....	\$8,071 51		
	{ Interest.....	1,244 30	9,315 81	\$44,523 79
	Amount collected from trespassers on land.....			2,000 53
	Amount transferred { To General Fund.....		\$35,999 46	\$46,524 32
	(Table No. 3.) { From General Fund.....		46,524 32	35,999 46
			\$32,523 78	\$32,523 78

**Table No. 24.—Two-Million-Loan Sinking Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$8,085 00	
	By Cash from Sale of U. S. Bonds—Face of Bonds.....	\$68,000 00	
	—Premium on Bonds.....	8,085 00	
	To Balance September 30, 1885.....	66,000 00	\$74,085 00
		\$74,085 00	\$74,085 00

**Table No. 25.—St. Mary's Falls Ship Canal Fund.**

1886.		Dr.	Cr.
Sept. 30.	By Balance September 30, 1885.....		\$68,927 12
	No change during year.....		

**Table No. 26.—War Fund.**

1886.		Dr.	Cr.
Sept. 30.	To Amount paid for interest on War Bounty Bonds.....	\$16,085 00	
	"    "    State Bounty.....	800 00	
	By Amount transferred from Specific Tax Fund (Table No. 3).....		\$16,170 00
	Balance September 30, 1885.....		8,308 89
	To Balance September 30, 1886.....	7,708 89	
		\$24,373 89	\$24,373 89

**Table No. 27.—Sundry Deposits Account.**

1886.		Dr.	Cr.
Sept. 30.	To Disbursements during Fiscal Year (Table No. 2 B.).....	\$59 84	
	By Receipts during Fiscal Year (Table No. 2 B.).....		\$240 00
	Balance September 30, 1885.....		4,968 42
	To Balance September 30, 1886.....	5,148 68	
		\$5,208 42	\$5,208 42

**Table No. 28.—Salaries Paid to Officers and Employees (exclusive of extra clerks) of the Several State Departments.**

Salaries Per Annum.	To Whom Paid and for What Time.	Amount Paid.			
		Each Person.	Each Office.	Each De- partment.	From each Fund.
<b>EXECUTIVE OFFICE:</b>					
\$1,000 00	Governor—Russell A. Alger, From Oct. 1, 1885, to July 24, 1886.....	\$614 10			
	— <sup>1</sup> Archibald Buttara, From July 25, 1886, to Sept. 4, 1886.....	115 30			
	—Russell A. Alger, From Sept. 5, 1886, to Sept. 30, 1886.....	71 51	\$1,000 00		
1,600 00	Governor's Private Secretary—Gilbert R. Osmun, From Oct. 1, 1885, to Sept. 30, 1886.....		1,600 00		
800 00	Clerk to Governor—James Baxter, From April 1, 1886, to May 15, 1886.....		99 99	\$2,699 99	
<b>SECRETARY OF STATE'S OFFICE:</b>					
800 00	Secretary of State—H. A. Conant, From Sept. 1, 1885, to Sept. 30, 1886.....		\$866 73		
1,800 00	Deputy Secretary of State—D. H. McComas, From Oct. 1, 1885, to Sept. 30, 1886.....		1,800 00		
1,200 00	Chief Clerk—Geo. W. Freeman, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00	3,866 73	
<b>STATE TREASURY:</b>					
1,000 00	State Treasurer—E. H. Butler, From Oct. 1, 1885, to Sept. 30, 1886.....		\$1,000 00		
1,800 00	Deputy State Treasurer—Wm. Stagg, From Oct. 1, 1885, to Sept. 30, 1886.....		1,800 00		
1,200 00	Cashier—E. F. Swan, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,200 00	Book-keeper—Chas. F. Moore, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,200 00	Chief Clerk—Perry J. Davis, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00	6,400 00	
<b>AUDITOR GENERAL'S OFFICE:</b>					
2,000 00	Auditor General—Wm. C. Stevens, From Oct. 1, 1885, to Sept. 30, 1886.....		\$2,000 00		
1,800 00	Deputy Auditor General—H. R. Pratt, From Oct. 1, 1885, to Sept. 30, 1886.....		1,800 00		
1,200 00	Book-keeper—Henry Humphrey, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,200 00	Chief Clerk—Geo. H. Saxton, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,100 00	Assistant Book-keeper—A. C. Nichols, From Oct. 1, 1885, to Sept. 30, 1886.....		1,100 00		
1,100 00	Private Secretary—Wm. W. Cook, From Oct. 1, 1885, to Sept. 30, 1886.....		1,100 00	8,400 00	
<b>STATE LAND OFFICE:</b>					
800 00	Commissioner—M. S. Newell, From Oct. 1, 1885, to Sept. 30, 1886.....		\$800 00		
1,800 00	Deputy Commissioner—Henry S. Sleeper, From Oct. 1, 1885, to Sept. 30, 1886.....		1,800 00		
1,200 00	Book-keeper—Wm. Ennis, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,200 00	Draughtsman—J. A. Bowen, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,200 00	Chief Clerk—L. H. Briggs, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00	6,200 00	
<b>SUPT. PUBLIC INSTRUCTION'S OFFICE:</b>					
1,000 00	Superintendent—Theodore Nelson, From Oct. 1, 1885, to Sept. 30, 1886.....		\$1,000 00		
1,800 00	Deputy Superintendent—W. F. Clark, From Oct. 1, 1885, to Sept. 30, 1886.....		1,800 00	2,800 00	
<b>ATTORNEY GENERAL'S OFFICE:</b>					
800 00	Attorney General—Moses Taggart, From Oct. 1, 1885, to Sept. 30, 1886.....		\$800 00		
1,500 00	Clerks to Attorney General—Mary A. Miles, From Oct. 1, 1885, to Sept. 30, 1886.....	\$780 00			
	—L. G. Taggart, From Oct. 1, 1885, to Sept. 30, 1886.....	720 00	1,500 00	2,300 00	

<sup>1</sup> Acting Governor during Russell A. Alger's absence from the State.

Table No. 28.—Continued.

Salaries Per Annum.	To Whom Paid and for What Time.	Amount Paid.			
		Each Person.	Each Office.	Each De- partment.	From each Fund.
\$1,000 00	STATE LIBRARY:				
	State Librarian—Harriet A. Tenney, From Oct. 1, 1885, to Sept. 30, 1886.....		\$1,000 00		
700 00	Assistant Librarian—Mary C. Spencer, From Oct. 1, 1885, to Sept. 30, 1886.....		700 00	\$1,700 00	
2,000 00	INSURANCE COMMISSIONER'S OFFICE:				
	Commissioner—Henry S. Raymond, From Oct. 1, 1885, to Sept. 30, 1886.....		\$2,000 00		
1,200 00	Deputy Commissioner—Henry A. Lawrence, From Oct. 1, 1885, to Sept. 30, 1886.....		1,200 00		
1,000 00	Clerk to Commissioner—H. W. Walker, From Oct. 1, 1885, to Sept. 30, 1886.....		1,000 00	4,200 00	
2,500 00	RAILROAD COMMISSIONER'S OFFICE:				
	Commissioner—Wm. McPherson, Jr., From Aug. 1, 1885, to July 31, 1886.....		\$2,499 99		
1,500 00	Deputy Commissioner—W. C. Ransom, From Oct. 1, 1885, to Sept. 30, 1886.....		1,500 00	3,999 99	
1,000 00	SECRETARY OF STATE BOARD OF AGRICULTURE:				
	Secretary—Henry G. Reynolds, From Oct. 1, 1885, to Aug. 31, 1886.....		\$916 66	916 66	
1,000 00	MILITARY OFFICES:				
	Adjutant General—John Robertson, From Sept. 1, 1885, to Sept. 30, 1886.....		\$1,083 34		
1,000 00	Quartermaster General—Geo. A. Hart, From Aug. 1, 1885, to Aug. 31, 1886.....		1,083 32		
1,000 00	Inspector General—J. H. Kidd, From Oct. 1, 1885, to Aug. 31, 1886.....		916 66	3,083 31	
2,000 00	COMMISSIONER OF LABOR:				
	Commissioner—C. V. R. Pond, From Oct. 1, 1885, to Sept. 30, 1886.....		\$2,000 00		
1,500 00	Deputy Commissioner—F. B. Egan, From Oct. 1, 1885, to Sept. 30, 1886.....		1,500 00	3,500 00	
\$50,700 00	Total.....				\$50,086 68

RECAPITULATION.	Totals.
Salaries per annum at present rates.....	\$50,700 00
Amount undrawn Sept. 30, 1886.....	900 11
Amount subject to draft during fiscal year.....	\$51,600 11
Deduct amount not earned on account of vacancy.....	288 71
Amount drawn during fiscal year.....	\$51,233 40
Amount undrawn Sept. 30, 1886.....	50,086 68
	\$1,166 72



Table No. 29.—Payments on account of Judicial Department.

Salaries Per Annum.	To Whom Paid and for What Time.			
	<b>SUPREME COURT:</b>			
\$4,000 00	Chief Justice—A. B. Morse, From Oct. 1, 1885, to Dec. 31, 1885.....	\$1,000 00		
4,000 00	—J. V. Campbell, From Jan. 1, 1886, to Sept. 30, 1886.....	3,000 00		
4,000 00	Associate Justice—J. W. Champlin, From July 1, 1885, to June 30, 1886.....		\$4,000 00	
4,000 00	—Thomas R. Sherwood, From Oct. 1, 1885, to Sept. 30, 1886.....		4,000 00	
	—A. B. Morse, From Jan. 1, 1886, to Aug. 31, 1886.....		2,666 66	
	—J. V. Campbell, From Oct. 1, 1885, to Dec. 31, 1885.....		1,000 00	
1,500 00	Reporter Supreme Court—H. A. Chaney, From Sept. 1, 1885, to Sept. 30, 1886.....		1,625 00	
				\$17,291 63
	<b>CIRCUIT COURTS:</b>			
2,500 00	Judge of First Circuit—Andrew Howell, From Sept. 1, 1885, to Sept. 30, 1886.....		\$2,708 38	
2,500 00	Judge of Second Circuit—A. J. Smith, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
2,500 00	Judge of Third Circuit—F. H. Chambers, From Oct. 1, 1885, to Sept. 30, 1886.....	\$2,499 99		
2,500 00	—John J. Speed, From Oct. 1, 1885, to Aug. 31, 1886.....	2,291 64		
2,500 00	—Wm. Jennison, From Oct. 1, 1885, to Sept. 30, 1886.....	2,500 00		
2,500 00	Judge of Fourth Circuit—G. T. Gridley, From Oct. 1, 1885, to Sept. 30, 1886.....		7,291 63	
2,500 00	Judge of Fifth Circuit—E. A. Hooker, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Sixth Circuit—W. W. Stickney, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Seventh Circuit—Wm. Newton, From July 1, 1884, to June 30, 1886.....		5,000 00	
2,500 00	Judge of Eighth Circuit—V. H. Smith, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
2,500 00	Judge of Ninth Circuit—A. J. Mills, From Sept. 30, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Tenth Circuit—C. H. Gage, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
2,500 00	Judge of Eleventh Circuit—J. H. Steere, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Twelfth Circuit—W. D. Williams, From July 1, 1885, to Sept. 30, 1886.....		3,125 00	
2,500 00	Judge of Thirteenth Circuit—J. G. Ramsdall, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Fourteenth Circuit—F. G. Russell, From Sept. 1, 1885, to Sept. 30, 1886.....		2,708 36	
2,500 00	Judge of Fifteenth Circuit—R. R. Pealer, From Sept. 1, 1885, to Sept. 30, 1886.....		2,708 35	
2,500 00	Judge of Sixteenth Circuit—H. W. Stevens, From Sept. 1, 1885, to Sept. 30, 1886.....		2,708 36	
2,500 00	Judge of Seventeenth Circuit—R. M. Montgomery, From Oct. 1, 1885, to Aug. 31, 1886.....		2,291 64	
2,500 00	Judge of Eighteenth Circuit—S. M. Greene, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 02	
2,500 00	Judge of Nineteenth Circuit—J. B. Judkins, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 02	
2,500 00	Judge of Twentieth Circuit—D. J. Arnold, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
2,500 00	Judge of Twenty-first Circuit—Henry Hart, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 00	
2,500 00	Judge of Twenty-second Circuit—Chauncey Joslyn, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
2,500 00	Judge of Twenty-third Circuit—J. B. Tuttle, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 02	
2,500 00	Judge of Twenty-fourth Circuit—Levi L. Wixson, From July 1, 1885, to March 2, 1886.....	\$1,682 09		
	—Watson Beach, From March 3, 1886, to Aug. 31, 1886.....	1,234 57		
2,500 00	Judge of Twenty-fifth Circuit—C. B. Grant, From July 1, 1885, to Sept. 30, 1886.....		2,916 66	
2,500 00	Judge of Twenty-sixth Circuit—Frank Emerick, From Oct. 1, 1885, to Sept. 30, 1886.....		3,125 00	
2,500 00	Judge of Twenty-seventh Circuit—C. C. Fuller, From Sept. 1, 1885, to Aug. 31, 1886.....		2,500 01	
2,500 00	Judge of Twenty-eighth Circuit—S. S. Fallas, From Oct. 1, 1885, to Sept. 30, 1886.....		2,500 00	
				79,583 43

Table No. 29.—Continued.

Salaries Per Annum.	To Whom Paid and for what Time.					
\$2,500 00	SUPERIOR COURT OF DETROIT: Judge—J. Logan Chipman, From Oct. 1, 1885, to Sept. 30, 1886.....					
					\$2,500 00	
2,500 00	SUPERIOR COURT OF GRAND RAPIDS: Judge—Isaac H. Parrish, From Oct. 1, 1885, to Sept. 30, 1886.....					
					2,500 00	
2,500 00	RECORDER'S COURT, CITY OF DETROIT: Recorder—Geo. S. Swift, From Oct. 1, 1885, to Aug. 31, 1886.....					
					2,291 65	
						\$7,291 65
\$100,000 00	Totals of salaries.....					
						\$104,166 74
Expenses of Reporter of Supreme Court:						
	Clerk hire (Sec. 8, Act 137, 1873).....			\$250 00		
	Travelling expenses, etc., (Sec. 8, Act 137, 1873).....			278 20		
					\$528 20	
	Expenses of Supreme and Circuit Courts (Table No. 29 A).....				2,175 00	
	Publishing Supreme Court Reports:					
	Annotating.	Publishing.	Corrections.	Copyright.		
Vol. 53.....				\$1 00		
Vol. 54.....				1 00		
Vol. 55.....				1 00		
Vol. 58.....				1 00		
Total.....				\$4 00	\$4 00	
Republishing:						
Vol. 32.....		\$1,600 00				
Vol. 33.....				\$1 00		
Vol. 34.....		1,600 00				
Vol. 34.....				1 00		
Total.....		\$3,200 00		\$2 00	3,202 00	3,206 00
						6,306 20
Total of salaries and expenses (Table No. 18).....						\$110,475 94

## RECAPITULATION OF SALARIES.

Amount of salaries per annum.....	\$100,000 00
Add amount undrawn Sept. 30, 1885.....	8,416 97
Amount subject to draft during fiscal year.....	\$108,416 97
Amount drawn during fiscal year.....	104,166 74
Balance subject to draft Sept. 30, 1886.....	\$4,250 23

Table No. 29 A.—Expenses of Supreme and Circuit Courts.

Expenses of Supreme Court.						Total.
To Whom Paid.	Salary and Per Diem of Clerk.	Paid Crier and Assistant Crier.	Postage, Expenses, and Stationery.	Printing and Binding.	Arranging Files and Records.	
Chas. C. Hopkins.....	\$612 00		\$40 00			\$652 00
M. R. Taylor.....		\$546 00				546 00
Walter Case.....		812 00				812 00
C. N. Ayers.....			31 47			31 47
Geo. P. Sanford.....			4 00			4 00
American Express Co.....			14 10			14 10
W. S. George & Co.....				\$142 50		142 50
Thorp & Godfrey.....				184 80		184 80
West Publishing Co.....			10 00			10 00
Callahan & Co.....			8 50			8 50
J. M. W. Jones & Co.....			44 00			44 00
T. L. Backus.....			75 50			75 50
E. C. Chapin.....			5 50			5 50
H. H. Larned.....			3 98			3 98
H. A. Chaney.....			9 00			9 00
E. T. Bishop.....			3 60			3 60
Total of Supreme Court.....	\$612 00	\$858 00	\$249 80	\$327 80		\$2,046 90

Expenses of Circuit Court.			
No. of Circuit.	Name of Paper.	Amount Paid for Publishing Notice of Time for Holding Terms of Circuit Court.	
		Each Publisher.	In Each Circuit.
1.....	Adrian Times.....	\$4 20	\$4 20
2.....	Caesopolis Vigilant.....	4 20	4 20
4.....	Ingham County News.....	4 20	4 20
6.....	Lapeer Democrat.....	4 20	4 20
8.....	Ionla Standard.....	4 20	
9.....	Stanton Weekly Clipper.....	4 20	8 40
11.....	St. Ignace Republican.....	6 30	6 30
13.....	Grand Traverse Herald.....	4 20	4 20
14.....	Muskegon News Reporter.....	4 20	8 40
14.....	Pentwater News.....	4 20	
15.....	St. Joseph County Republican.....	4 20	4 20
16.....	Mt. Clemens Monitor.....	4 20	8 40
16.....	Port Huron Times.....	4 20	
17.....	Grand Rapids Daily Democrat.....	2 10	4 20
17.....	Grand Rapids Leader.....	2 10	
19.....	Ludington Appeal.....	4 20	
19.....	Manistee Democrat.....	4 20	12 60
19.....	Osceola Outline.....	4 20	
20.....	Allegan Journal and Tribune.....	4 20	8 40
20.....	Grand Haven Courier Journal.....	4 20	
21.....	Midland Sun.....	4 20	4 20
22.....	Monroe Democrat.....	4 20	4 20
23.....	Iosco County Gazette.....	4 20	8 40
23.....	Ogemaw Herald.....	4 20	
24.....	Marlette Leader.....	4 20	4 20
25.....	Menominee Herald.....	4 20	8 40
25.....	Mining Journal.....	4 20	
27.....	Big Rapids Pioneer.....	4 20	
27.....	Newaygo Tribune.....	8 40	12 60
28.....	Cadillac Weekly News.....	4 20	4 20
Aggregate to Table No. 29.....			128 10
			\$2,175 00

**Table No. 30.**—*Summary of Tables Nos. 31 to 36 inclusive.*

Months.		Secretary of State's Office.	State Land Office.	Insurance Commis'sioner's Office.	Auditor General's Office.	Supt. Public Instruct'n's Office.	State Board of Health Office.	Total.
		Table No. 31.	Table No. 32.	Table No. 33.	Table No. 34.	Table No. 35.	Table No. 36.	
1885	October.....	\$3,857 25	\$416 65	.....	\$3,783 01	\$185 00	\$666 64	\$8,908 55
	November.....	3,898 25	416 65	.....	3,677 63	299 80	666 64	8,958 97
	December.....	3,596 50	416 70	.....	3,719 78	367 00	666 72	8,758 70
1886	January.....	3,603 46	416 65	\$90 00	3,610 75	370 00	687 41	8,748 27
	February.....	3,689 55	416 65	120 00	3,643 40	282 50	668 19	8,820 29
	March.....	3,511 58	416 65	166 66	3,596 45	240 98	708 38	8,635 65
	April.....	3,023 58	416 65	.....	3,767 10	239 10	713 31	8,159 74
	May.....	2,678 79	416 65	.....	3,735 84	158 33	723 31	7,712 92
	June.....	2,670 96	416 75	.....	3,994 64	158 33	723 38	7,964 08
	July.....	2,696 22	416 65	.....	4,257 16	158 33	823 67	8,954 03
	August.....	2,696 22	416 65	.....	4,445 68	158 33	833 30	8,552 18
	September.....	2,531 88	416 70	.....	4,375 98	158 35	766 11	8,248 97
Totals.....		\$38,480 26	\$5,000 00	\$346 66	\$46,607 32	\$2,766 00	\$8,642 06	\$101,822 30



[illegible]

**Table No. 32.**—*Extra Clerks Employed in the State Land Office during the Fiscal Year ending September 30, 1886: the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments and the Aggregate Payment for the Year.*

Names.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
De Viney, R. B.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 35	\$83 33	\$83 33	\$83 34	\$1,000 00
Hamilton, J. B.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 35	\$83 33	\$83 33	\$83 34	1,000 00
Hartness, J. V. N.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 35	\$83 33	\$83 33	\$83 34	1,000 00
Lewis, Marritt.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 35	\$83 33	\$83 33	\$83 34	1,000 00
Shaffer, Elias.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 33	\$83 33	\$83 35	\$83 33	\$83 33	\$83 34	1,000 00
Total to Table No. 30.	\$416 65	\$416 65	\$416 70	\$416 65	\$416 65	\$416 65	\$416 65	\$416 65	\$416 75	\$416 65	\$416 65	\$416 70	\$5,000 00

**Table No. 33.**—Extra Clerks Employed in the Insurance Commissioner's Office during the Fiscal Year closing September 30, 1886; the Monthly Payments, and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

Names.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Davis, Marcia.				\$90 00	\$90 00	\$83 33							\$143 33
Van Wormer, J. A.					60 00	88 33							203 33
Total to Table No. 30.				\$90 00	\$120 00	\$166 66							\$346 66

**Table No. 34.**—Extra Clerks employed in the Office of the Auditor General, during the Fiscal Year closing September 30, 1886, the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

Names.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Baker, L., Adelbert.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$1,000 00
Baker, L. A.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Baker, L. B.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Barkley, Addie L.	3 09	5 21	9 62	6 66	1 81	4 63	2 21	1 67	6 41	9 62	4 81	11 22	117 31
Bartholomew, H. D.													67 96
Bassett, M. J.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	583 34
Bedell, Henry L.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Beecher, Emily A.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Bennett, Stella J.							40 28	50 00	50 00	50 00	50 00	50 00	280 38
Bingham, Alice.	55 00	55 00	55 00	60 00	60 00								285 00
Bingham, Millie.							44 23	50 00	50 00	50 00	50 00	50 00	294 23
Brainerd, Mrs. M. N.	75 00	75 00	75 00	75 00	75 00	75 00	77 00	75 00	75 00	75 00	75 00	75 00	900 00
Barnett, C. J.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Carpenter, M. B.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	86 23	83 34	83 33	83 33	83 34	1,000 00
Clark, Edgar W.								28 80	60 00	60 00	60 00	60 00	288 80
Clark, Edwin.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Clark, T. S.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Cobb, Lee S.										44 23	50 00	56 00	149 23
Cook, A. E.	75 00	75 00							50 00	50 00	50 00	50 00	200 00
Corbin, Kate.													
Cowles, Carrie.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Crosman, J. A.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Cushing, Emma.													
Dague, Edith E.	75 00	75 10	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Davis, Marcia.										15 38	50 00	50 00	115 38

## APPENDIX.

[Sept. 30,





**Table No. 35.—Extra Clerks employed in the Office of Superintendent of Public Instruction during the Fiscal Year closing September 30, 1888; the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments and the Aggregate Payment for the Year.**

Names.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to each.
Abbot, Mamie M.		\$46 00	\$60 00	\$60 00	\$27 50	\$70 00							\$193 50
Brown, B. T.	\$60 00	60 00	70 00	70 00	70 00								188 00
Knappen, Mrs. E. B.		32 00	60 00	60 00	60 00								182 00
Lester, C. S.	50 00	52 00	52 00	48 00	22 50	70 00	58 33						183 83
Patengill, H. R.		22 80	22 00	48 00	22 50	26 83	19 77						145 00
Towne, Nora.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Totals to Table No. 30.	\$185 00	\$299 80	\$267 00	\$270 00	\$232 50	\$240 83	\$239 10	\$158 33	\$158 33	\$158 33	\$158 33	\$158 33	\$2,766 00

Table No. 26. -- Extra Clerks employed in the Office of the State Board of Health during the Fiscal Year ending September 30, 1886; the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments and the Aggregate Payment for the Year.

Names.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to each.
Bartholomew .....	\$83 33	\$83 33	\$83 34	\$20 77	\$50 00	\$80 00	\$85 00	\$70 00	\$70 00	\$83 33	\$83 33	\$83 34	\$536 77
Church, C. W. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Clark, Arnold A. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Haynes, W. C. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Holmes, Howard M. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
McCallum, E. H. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Ostrander, Herman ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	841 25
Satterlee, James ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Smith, Erwin F. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Turner, H. B. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Willits, Geo. E. ....	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	541 86
Totals to Table No. 30. ....	\$666 64	\$666 64	\$666 72	\$657 41	\$668 19	\$703 38	\$713 31	\$723 31	\$723 38	\$833 67	\$833 30	\$796 11	\$8,642 06

**Table No. 37.—Amount of Appropriation Undrawn September 30, 1885, Amount Appropriated for 1886, Amount Drawn during Fiscal Year, and Amount Undrawn September 30, 1886.**

Names of Institutions or Objects.	Law.		Amount Subject to Draft prior to Jan. 1, 1887.			Amount Drawn during Year.		Amount Charged Against 1879.	Amount Undrawn Sept. 30, 1886.	
	Section.	Act.	Undrawn, September 30, 1885.	Appropriations for 1886.	Total.	Under each Sec. or Act.	By Institutions or Objects.		Under each Sec. or Act.	By Institution or Objects.
Agricultural College.....	1	42	\$47 50	\$47 50	\$935 00	\$935 00	\$23,859 00	44 A		
".....	1	42	1,564 50	21,969 50	23,534 00	23,534 00		44 A		
State Normal School.....	1	85	10,566 00	22,500 00	\$43,086 00	\$43,086 00	\$4,277 00		\$3,798 00	\$3,798 00
University of Michigan.....	1	32	10,125 00	40,500 00	50,625 00	50,625 00	30,375 00		20,250 00	20,250 00
".....	2	123	1875	6,000 00	6,000 00	6,000 00	62,700 00		1,000 00	21,250 00
".....	1	191	12,300 00	51,500 00	120,325 00	120,325 00	99,075 00	44 A		
Michigan Mining School.....	10	70	1885	15,000 00	15,000 00	15,000 00	7,500 00		7,500 00	7,500 00
State Public School—current expenses.	1	68	9,750 00	32,000 00	41,750 00	41,750 00	30,000 00		11,750 00	9,750 00
State Industrial Home for Girls.....	1	171	22,008 44	36,000 00	57,008 44	57,008 44	30,188 44	44 A	26,815 00	26,815 00
".....	1	21	1,000 00		1,000 00	1,000 00	81,188 44			
State Reform School.....	1	65	13,000 00	52,000 00	\$65,000 00	\$65,000 00	13,000 00	44 A		
".....	2	65	13,000 00		13,000 00	13,000 00	73,000 00			
State House of Correction.....	1	63	200 00		200 00	200 00	2,200 00	44 A		
".....	1	67	2,000 00		2,000 00	2,000 00	2,200 00			
State Prison.....	1	123	1,985 35		1,985 35	1,985 35	11,500 00	44 A		
".....	1	203	11,500 00		11,500 00	11,500 00	13,465 35	44 A		
Asylum for Insane Originals.....	4	190	557 80	3,000 00	\$3,557 80	\$3,557 80	2,991 50		\$1,505 00	
".....	7	190	3,941 67		3,941 67	3,941 67	8,250 00	44 A		
".....	1	115	8,250 00		8,250 00	8,250 00	1,000 00			1,505 00
".....	2	115	1,000 00		1,000 00	1,000 00	2,000 00			
".....	1	164	2,000 00		2,000 00	2,000 00	17,659 47			
Eastern Asylum for Insane—Officers' Salaries.	6	125	5,853 24	10,000 00	\$15,853 24	\$15,853 24	\$3,359 79		\$5,708 34	5,708 34
".....	1	80	15,000 00		15,000 00	15,000 00	23,359 79			
Mich. Asylum for Insane—Officers' Salaries.	6	125	5,420 00	10,000 00	\$15,420 00	\$15,420 00	\$9,450 00		\$5,270 00	5,270 00
".....	1	66	12,000 00		12,000 00	12,000 00	21,450 00	44 A		
Northern Asylum for Insane.....	9	225	102,694 29		\$102,694 29	\$102,694 29	15,000 00		\$229 39	
".....	1	72	15,000 00		15,000 00	15,000 00	77,996 00		6,570 83	7,136 22
".....	1	73	77,995 00		77,995 00	77,995 00	196,772 23	44 A		
".....	6	125	5,777 77	10,000 00	15,777 77	15,777 77	21,877 16		4,463 71	



Table No. 37.—Continued.

RECAPITULATION.							
Years in which Appropriations became Payable.							
1879.	1881.	1883.	1884.	1885.	1886.	Total.	
Undrawn September 30, 1885.....	\$12,998 96	\$1,200 00	\$103,694 39	\$495,598 56	.....	\$319,897 12	
Additions—Reimbursements.....	.....	587 80	.....	4,445 16	.....	5,012 96	
New appropriations.....	.....	.....	.....	.....	\$561,430 50	561,430 50	
Totals.....	\$12,998 96	\$1,787 80	\$103,694 39	\$500,088 72	\$561,430 50	\$1,185,840 56	
Disbursements.....	\$1,995 35	.....	.....	.....	.....	.....	
Charged out September 30, 1886.....	3,928 86	\$1,767 80	\$103,368 00	\$426,812 79	\$422,419 31	\$957,574 21	
Total deductions.....	\$1,520 96	\$1,767 80	\$103,368 00	\$448,610 04	\$422,419 31	\$983,568 25	
Undrawn September 30, 1886.....	\$11,478 00	.....	\$268 39	\$51,428 68	\$126,011 19	\$202,242 26	

Table No. 37 A.—Showing Items for which Disbursements were made from the several Funds, as shown in Table No. 37.

Items.	Amount.
<b>AGRICULTURAL COLLEGE:</b>	
Greenhouse—Section 1, Act 42, 1885.....	\$825 00
<b>Farm Department.....</b>	<b>\$2,810 00</b>
Horticultural Department.....	232 00
Chemical Department.....	1,500 00
Botanical Department.....	400 00
Zoological Department.....	760 00
Repairs on buildings.....	1,647 00
Mathematical Department.....	225 00
Work-shops, equipments, etc., for Mechanical Department.....	9,000 00
Library.....	1,700 00
Steam-works.....	600 00
Farmers' Institutes.....	800 00
Students' Labor.....	4,000 00
<b>Section 2, Act 42, 1885.....</b>	<b>\$23,164 00</b>
<b>UNIVERSITY OF MICHIGAN:</b>	
Homoeopathic College and Hospital.....	\$12,400 00
Assistance in Engineering Laboratory.....	1,000 00
Engineering Laboratory.....	10,000 00
Repairs and contingent expenses.....	18,000 00
Books for libraries.....	5,000 00
University hospital.....	5,000 00
Dental College.....	8,000 00
Increase in the salaries of the Law Professors.....	2,800 00
Removal of gifts of Mr. Rogers.....	2,500 00
<b>Section 1, Act 191, 1885.....</b>	<b>\$62,700 00</b>
<b>STATE INDUSTRIAL HOME FOR GIRLS:</b>	
Current expenses.....	\$23,008 44
School books.....	200 00
Library.....	100 00
Stationery, postage, and telegraphy.....	150 00
Tools and implements.....	100 00
Telephone.....	110 00
Expense of putting girls out.....	150 00
Feed for stock.....	150 00
Trees, plants, and seeds.....	50 00
Furniture and bedding.....	200 00
Medicine, instruments, etc.....	150 00
Repairs to buildings.....	500 00
Horse-shoeing, carriage, repairs, etc.....	75 00
Laundry and bath.....	100 00
Stock cows.....	150 00
<b>Section 1, Act 171, 1885.....</b>	<b>\$30,188 44</b>
<b>STATE REFORM SCHOOL:</b>	
Double cottage and furnishing same.....	\$8,000 00
Bake shop, flour-room, and oven.....	2,000 00
Hospital building.....	3,000 00
<b>Section 1, Act 65, 1885.....</b>	<b>\$13,000 00</b>
<b>STATE HOUSE OF CORRECTION:</b>	
Table Furniture—Section 1, Act 163, 1885.....	\$200 00
<b>STATE PRISON:</b>	
New locks on one block of cells.....	\$1,320 00
New windows in west wing.....	665 35
<b>Section 1, Act 123, 1879.....</b>	<b>\$1,985 35</b>

Table No. 37 A.—Continued.

Items.	Amount.
Coal and wood house.....	\$500 00
Pump for fire protection.....	1,000 00
Purchasing tools and raw materials necessary to keep in employment the convicts on State account.....	10,000 00
Section 1, Act, 206, 1885.....	\$11,500 00
<b>ASYLUM FOR INSANE CRIMINALS:</b>	
Boiler-house and chimney.....	\$2,750 00
Extension and completion, according to original plans and specifications.....	5,000 00
Building two cisterns and connections.....	500 00
Section 1, Act 115, 1885.....	\$8,250 00
<b>MICHIGAN ASYLUM FOR INSANE:</b>	
Erecting kitchen.....	\$7,000 00
Infirmary.....	5,000 00
Section 1, Act 66, 1885.....	\$12,000 00
<b>NORTHERN ASYLUM FOR INSANE:</b>	
Furnishing wards for five hundred patients and fifty attendants, furnishing administration building, etc.....	\$23,875 00
Furnishing office, chapel, and dispensary.....	2,475 00
Cooking apparatus, laundry apparatus, baking apparatus, iron working apparatus, and carpenter apparatus.....	6,660 00
Heating apparatus, including boiler for power purposes.....	18,906 00
Plumbing for Asylum complete, including hot and cold water distribution, and hot water boilers.....	4,675 00
Fire protection.....	1,900 00
Ventilation, including fan and engine for same.....	2,070 00
Telephone communication, dumb waiters and Asylum bell.....	1,705 00
Sidewalks and airing courts.....	1,280 00
Scientific instruments, books, pictures, musical instruments, etc.....	1,800 00
Implements, vehicles, and utensils, stock, including farm and carriage horses, engines, complete in place, etc.....	7,340 00
Section 1, Act 73, 1885.....	\$77,666 00
<b>INSTITUTION FOR THE DEAF AND DUMB:</b>	
Painting and calcimining.....	\$500 00
New pigery.....	500 00
Inside blinds.....	400 00
Heating apparatus.....	7,500 00
Ventilating apparatus.....	2,000 00
Furniture for new building.....	300 00
Bath and wash rooms, etc.....	500 00
Fire escapes.....	500 00
Library books, etc.....	200 00
Jacket and soup kettles, etc.....	233 82
Wire guards.....	225 00
Section 2, Act 88, 1885.....	\$12,858 82
<b>BOARD OF CORRECTIONS AND CHARITIES:</b>	
Salary of Secretary.....	\$2,000 00
Salary of Assistant Secretary.....	660 00
Books, postage, printing, stationery, etc.....	680 66
Traveling expenses of Secretary.....	373 53
Expenses of members of board.....	696 54
Telegraphing, freight, and express.....	47 17
Expenses of convention at Big Rapids.....	26 00
Miscellaneous.....	5 42
Section 4, Act 64, 1873.....	\$4,499 32

Table No. 37 A.—Continued.

Items.	Amount.
<b>BUREAU OF LABOR AND INDUSTRIAL STATISTICS:</b>	
Traveling expenses of Commissioner and deputy .....	\$781 90
Books, postage, stationery, etc. ....	581 84
Clerk hire .....	3,984 88
Express, etc. ....	34 26
<b>Section 4, Act 189, 1885. ....</b>	<b>\$5,362 41</b>
<b>INDEXING NAMES OF SOLDIERS:</b>	
Clerk hire—Joint Resolution 15, 1885. ....	\$325 00
<b>MILITARY ACCOUNT:</b>	
Estimates—Section 98, Act 171, 1879. ....	\$97,919 08
<b>PREVENTION OF CHOLERA:</b>	
Services of health inspectors .....	\$788 00
Traveling expenses of health inspectors .....	86 00
Printing .....	5 48
Incidentals .....	42 87
<b>Section 1, Act 230, 1885. ....</b>	<b>\$851 85</b>
<b>PUBLICATION OF PROCEEDINGS OF SUPERINTENDENTS OF THE POOR:</b>	
Postage .....	\$45 00
Printing .....	45 20
Binding .....	7 20
<b>Section 1, Act 120, 1885. ....</b>	<b>\$97 40</b>
<b>SEMI-CENTENNIAL CELEBRATION:</b>	
Salary of Secretary of Commission .....	\$215 00
Traveling expenses of Secretary .....	46 50
Expenses as members of Commission .....	227 28
Postage and stationery .....	18 20
Printing .....	13 76
Amunition, etc. ....	36 98
Compiling histories, etc. ....	819 70
Expenses of barbecue .....	2,045 95
<b>Joint Resolution 17, 1885. ....</b>	<b>\$3,423 27</b>
<b>STATE BOARD OF HEALTH:</b>	
Expenses as members of Board .....	\$386 75
Salary of Secretary .....	2,708 84
Traveling expenses of Secretary and clerk .....	158 85
Postage, stationery, and telegrams .....	1,420 33
Printing, binding, etc. ....	720 84
Purchase of books, periodicals, and instruments .....	538 68
Chemical analysis .....	25 00
Express, freight, and cartage .....	41 86
Preparation of ozone test-paper .....	35 00
Incidentals .....	25 72
<b>Section 7, Act 81, 1873, and Section 1, Act 241, 1881. ....</b>	<b>\$6,011 82</b>



**Table No. 38.—Detail of "Cost of Suits" Expense and Per Diem of Members of Boards of State Institutions.**

Cost of Suits.		Amount.
A. A. Ellis, Professional services in case of Martin J. Gustin (habeas corpus) from State House of Correction, Sec. 37, Act 24, 1885.		\$10 00
" " Professional services in case of William Sears <i>et al.</i> (habeas corpus) from State House of Correction, Sec. 37, Act 24, 1885.		15 00
F. L. Follensbee, Services in case of Attorney General vs. R. McNeil <i>et al.</i>		9 65
C. V. Ganson, Professional services in case of People vs. Ruggles.		70 00
E. Bacon, Professional services in case of Merchants' Despatch Transportation Co. vs. Auditor General.		1,000 00
" Expenses incurred in case of Merchants' Despatch Transportation Co. vs. Auditor General.		21 30
W. W. Hart, Professional services in case of People vs. J. B. Tuttle, Circuit Judge of Iosco Co.		9 00
Ford & Bender, Services as stenographer in case of People vs. J. B. Tuttle, Circuit Judge of Iosco Co.		20 60
" " Services as stenographer in case of People vs. Foley.		1 80
" " Services as stenographer in case of Auditor General vs. Saginaw County.		5 80
" " Services as stenographer in case of People vs. O'Brien.		6 00
" " Services as stenographer in transcribing petition of Seymour Foster.		1 80
" " Services as stenographer in case of People vs. Colleton.		2 25
" " Services as stenographer in case of Foster vs. Auditor General.		1 20
" " Services as stenographer in case of McKnight matter and Supervisors.		7 20
" " Services as stenographer in case of Bounty matter and Swineford matter.		5 40
" " Services as stenographer in case of Dictature, part of Attorney General Report.		2 70
M. H. Ford, Services as stenographer in case of Wm. L. Webber vs. Pere Marquette Boom Co.		25 20
H. F. Walch, Services as stenographer in case of People vs. Grand Rapids Boom Co.		5 20
Fred A. Baker, Professional services in case of Northwestern Manufacturing Co. vs. State of Michigan.		500 00
" " Expenses incurred in case of Northwestern Manufacturing Co. vs. State of Michigan.		12 00
L. E. Hawley, Clerk's fees in case of Wm. L. Webber vs. Pere Marquette Boom Co.		1 00
M. C. Burch, Professional services in Engleman case.		40 00
" " Professional services in Hannah matter.		25 00
" " Professional services in Wilcon case.		70 00
" " Paid County Clerk's fees in Wilcon case.		5 00
" " Expenses incurred in Wilcon case.		8 50
" " Professional services in case of Auditor General vs. Saginaw Co.		350 00
L. N. Briggs, Expenses incurred in case of State of Michigan vs. Grand Rapids Boom Co.		8 25
Chas. F. Ruggles, Taxed costs in case of People vs. Ruggles.		311 15
C. C. Hopkins, Clerk's fees and expenses in case of Minor vs. Bemick.		6 55
" " Preparing copy of record at request of Attorney General in Conant case.		3 00
J. H. McKenney, Clerk's fees in case of People vs. Walling.		7 85
Jackson County, Expenses incurred in case of People vs. James H. Moore.		24 10
Henry J. Felker, Professional services in case of Lock vs. Speed and People vs. Moore.		50 00
A. McIntyre, Services in case of Auditor General vs. Saginaw Co.		2 60
Total.		\$2,639 10

Members of Boards of State Institutions.	Amount.	Totals.
<b>University of Michigan:</b>		
Austin Blair	\$29 75	
E. O. Grosvenor	112 70	
C. J. Willett	77 15	
J. J. Van Riper	15 35	
James Shearer	159 45	
A. M. Clark	71 75	
Geo. Duffield	12 80	
C. R. Whitman	10 00	
Moses W. Field	10 80	\$499 25
<b>State Normal School:</b>		
J. M. Ballou	\$238 90	
B. W. Jenks	906 00	
Edgar Rexford	98 47	643 37
<b>State Board of Agriculture:</b>		
E. W. Rising	\$33 65	
Wm. B. McCreery	102 21	
C. G. Luce	116 80	
Franklin Wells	150 79	
H. Chamberlain	123 50	
T. D. Dewey	88 80	655 25

Table No. 28.—Continued.

Members of Boards of State Institutions.	Amount.	Totals.
<i>State Public School:</i>		
L. A. Fancher.....	\$125 80	
C. D. Randall.....	454 99	
R. E. Case.....	77 10	\$657 89
<i>School for the Blind:</i>		
Tom S. Applegate.....	\$209 40	
Townsend North.....	143 15	352 55
<i>Institution for Educating the Deaf and Dumb:</i>		
C. E. Belknap.....	\$157 50	
Jerome Eddy.....	63 00	
J. C. Willson.....	48 00	268 50
<i>Eastern Asylum for Insane:</i>		
A. C. Baldwin.....	\$21 95	
M. W. Field.....	77 30	
W. G. Vinton.....	53 78	
Joseph E. Sawyer.....	46 85	
Norman Geddes.....	171 50	
J. S. Farrand.....	24 80	398 06
<i>Michigan Asylum for Insane:</i>		
A. W. Nichols.....	\$20 55	
Foster Pratt.....	57 20	
Ira A. Grosvenor.....	137 60	
Robert Burns.....	48 88	
Geo. Hannahs.....	59 80	
Chas. T. Mitchell.....	96 72	400 70
<i>Northern Asylum for Insane:</i>		
Alex. Chapoton.....	\$279 75	
Geo. A. Farr.....	142 95	
E. H. Van Deusen.....	186 50	
C. M. Wells.....	162 77	
Henry H. Noble.....	228 70	
H. H. Riley.....	214 85	
M. H. Butler.....	311 10	
Perry Hannah.....	21 00	
Thos. T. Bates.....	77 51	
J. W. French.....	219 95	1,845 06
<i>State Prison:</i>		
Dwight S. Smith.....	\$334 85	
Wm. Chamberlain.....	470 95	
W. A. Woodard, Jr.....	341 00	1,146 80
<i>State House of Correction:</i>		
A. H. Piper.....	\$378 35	
John Heffron.....	567 40	
Hampton Rich.....	247 10	
Geo. W. Stephenson.....	55 60	1,546 45
<i>State House of Correction and Prison, U. P.:</i>		
Ell Chamberlain.....	\$122 50	
E. P. Royce.....	135 00	
J. W. Wilkinson.....	62 00	
P. A. Van Bergen.....	147 90	
John Duncan.....	155 35	622 75
<i>State Reform School:</i>		
E. H. Davis.....	\$213 95	
H. B. Rowson.....	179 90	
James Blair.....	41 30	
Wm. Ball.....	154 09	589 24
<i>State Industrial Home for Girls:</i>		
Wm. Corbin.....	\$500 54	
Mary E. Cooley.....	125 89	
Geo. Spaulding.....	159 43	
E. S. Stebbins.....	236 75	
A. S. Fuller.....	97 63	1,120 24
<i>Soldiers' Home:</i>		
S. Wells.....	\$38 20	
B. P. Pierce.....	52 15	
C. Y. Osborn.....	115 25	
A. T. Bliss.....	101 90	
M. Brown.....	113 20	415 70
<b>Total.....</b>		<b>\$11,232 41</b>

**Table No. 39.**—*Classification by Counties of Amounts paid for Coroners' Fees; for Conveying portation of Children to State Public School and for the Support of the Insane; also a*

Counties.	Coroners' Fees. Sec. 9653, H. A. S.		Conveying Convicts to State Prison. Sec. 64, Act 213, 1875.		Conveying Convicts to State House of Correction. Sec. 58, Act 110, 1879.		Care of Offend- Sec. 1, Act
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Total.....	\$2,394 63	\$2,394 63	\$5,458 23	\$5,458 23	\$12,562 40	\$12,562 40	\$3,999 81
Alcona.....		\$6 33		\$14 43		\$33 80	
Alger.....		6 33		14 43		33 30	
Allegan.....		37 99	\$22 95	96 60	\$96 20	199 78	\$96 81
Alpena.....	\$140 67	8 98	78 05	20 21	382 25	46 62	
Antrim.....		8 23	41 85	18 76	51 55	43 29	11 75
Arenac.....		8 17		7 22	95 05	16 65	21 00
Baraga.....		3 80		8 66		19 98	
Barry.....		32 93	72 20	75 05	41 20	173 15	104 50
Bay.....		55 72	326 50	127 01	555 35	298 02	175 00
Benzie.....		3 80		8 66		19 98	94 50
Berrien.....	48 91	48 06	220 10	98 14	113 85	226 42	69 20
Branch.....		44 32	28 10	101 08	237 00	233 06	56 75
Calhoun.....		70 92	68 10	161 65	762 85	372 93	78 37
Cass.....		37 99	98 95	96 60	389 70	199 78	98 80
Charlevoix.....		6 33		14 43	38 80	33 30	18 50
Cheboygan.....		8 98		20 21	160 60	46 62	25 50
Chippewa.....		8 98		20 21	316 05	46 62	15 00
Clare.....		8 98	112 95	20 21	223 00	46 62	
Clinton.....		43 06	103 75	98 14	11 95	226 42	43 20
Crawford.....		4 43		10 10	31 30	23 31	
Delta.....		8 98	165 25	20 21		46 62	
Eaton.....		44 32	48 95	101 08	149 76	233 06	64 55
Emmet.....		5 07		11 55		26 64	37 00
Genesee.....	146 68	55 72	200 80	127 01	153 25	298 02	20 50
Gladwin.....		3 17		7 22	27 00	16 65	5 00
Grand Traverse.....		10 13		23 09	112 50	53 27	125 00
Gratiot.....		24 06	115 00	54 85	80 85	126 53	33 40
Hilldale.....		53 19	37 80	121 24	87 20	279 70	12 25
Houghton.....		16 46	111 75	37 52		86 57	
Huron.....		16 46		37 52		86 57	
Ingham.....		46 98	52 60	106 80	119 26	246 40	77 29
Ionia.....	36 54	43 06	78 00	98 14	61 00	226 42	141 04
Iosco.....	25 62	5 07		11 55	64 70	26 64	37 80
Iron.....		12 03		27 42		63 26	
Isabella.....		11 40		25 98	51 95	59 94	43 75
Isle Royal.....		25		58		1 33	
Jackson.....	10 00	78 52	22 00	178 97	485 95	412 89	48 00
Kalamazoo.....		60 79	204 75	138 56	552 25	319 65	51 10
Kalkaska.....		9 50		21 65		49 95	
Kent.....	51 11	113 98	175 15	259 79	277 35	599 35	239 41
Keweenaw.....		6 97		15 88		26 63	
Lake.....		5 07	57 85	11 55	45 35	26 64	5 90
Lapeer.....		34 19	23 20	77 94	342 83	179 80	42 25
Leelanaw.....		2 53		5 77		13 82	
Lenawee.....		70 92	83 65	161 65	253 75	372 93	85 00
Livingston.....		37 99	12 10	96 60	92 90	199 78	85 50
Mackinac.....		6 33		14 43	201 75	33 30	26 00
Macomb.....		41 79		85 26	43 10	219 78	51 60
Manistee.....		17 73	77 55	40 41	253 90	93 23	99 25
Manitou.....	176 64	25		58		1 33	
Marquette.....		37 99	116 55	96 60	286 90	199 78	
Mason.....		10 13		23 09	86 90	53 27	
Mecosta.....	17 24	15 20	64 00	34 64	108 95	79 81	106 50
Menominee.....		15 53	440 30	36 06	117 25	83 24	12 00
Midland.....		6 33	23 95	14 43	62 10	83 30	36 60

1 See Notes 2 and 3.

2 To State Public School, \$2,009.59.

3 To Reform School and Industrial Home for Girls, \$671.22.

*Convicts to State Prison and State House of Correction, for Care of Juvenile offenders; <sup>1</sup> for Trans-  
Statement showing the amount of State Tax paid by each County for the several purposes.*

Juvenile etc. 188, 1885.	Transportation of Children <sup>2</sup> under Sec. 15, Act 196, 1883, and <sup>3</sup> Sec. 2, Act 168, 1885.		Support of Permanent and Non-Resident Insane.		Totals.		Counties.
Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	
\$3,900 81	\$2,740 81	\$2,740 81	\$228,285 75	\$228,285 75	\$255,471 13	\$255,471 13	Totals.
\$10 58		\$7 25	\$437 10	\$808 64	\$437 10	\$675 53	Alcona.
10 58		7 25		603 64		675 53	Alger.
63 45	\$9 90	43 48	3,864 48	3,621 86	3,682 94	4,063 16	Allegan.
14 81		10 15	2,737 44	845 10	3,318 41	945 75	Alpena.
13 75	39 30	9 42	1,318 68	784 74	1,403 13	878 19	Antrim.
5 29		3 62	55 84	301 82	171 89	387 77	Arenac.
6 34		4 35	253 20	362 19	253 20	405 32	Baraga.
54 99	28 60	37 99	3,990 09	3,188 94	4,294 59	3,512 75	Barry.
93 06	42 25	63 78	3,287 65	5,312 06	4,896 75	5,944 65	Bay.
6 34		4 35	76 02	362 19	170 52	405 32	Benzie.
71 91	9 95	49 28	5,949 85	4,104 77	6,411 86	4,598 58	Berrien.
74 03		50 73	4,015 46	4,225 50	4,397 31	4,728 69	Branch.
118 44	41 50	81 17	3,145 07	6,780 80	4,065 89	7,585 91	Calhoun.
63 45		43 48	730 76	3,621 86	1,315 71	4,063 16	Cass.
10 58		7 25	230 20	603 64	287 59	675 53	Charlevoix.
14 81	89 70	10 15	894 83	845 10	1,170 63	945 75	Cheboygan.
14 81		10 15	1,063 03	845 10	1,394 03	945 75	Chippewa.
14 81		10 15	139 70	845 10	475 65	945 75	Clare.
71 91	12 70	49 28	4,463 60	4,104 77	4,625 20	4,598 58	Clinton.
7 40	33 73	5 07		422 55	63 03	472 86	Crawford.
14 81	139 90	10 15	1,285 12	845 10	1,590 27	945 75	Delta.
74 03	20 65	50 73	4,308 86	4,225 50	4,590 77	4,728 69	Eaton.
8 46	63 65	5 80		482 91	100 65	540 43	Emmet.
93 06	50 73	63 78	6,138 06	5,312 06	6,710 02	5,944 65	Genesee.
5 29		3 62		301 82	32 00	387 77	Gladwin.
16 92	23 75	11 60	623 51	965 83	884 76	1,090 84	Grand Traverse.
40 19	35 30	27 54	1,306 52	2,298 84	1,574 07	2,567 01	Gratiot.
86 88	11 65	60 88	2,733 66	5,070 60	2,982 56	5,674 44	Hilldale.
27 49		18 84	7,332 09	1,569 47	7,443 84	1,756 36	Houghton.
27 49		18 84	1,328 15	1,569 47	1,328 15	1,756 36	Huron.
78 26	34 40	53 63	4,598 60	4,486 96	4,882 15	4,998 91	Ingham.
71 91	27 30	49 28	3,953 58	4,104 77	4,297 31	4,598 58	Ionia.
8 46		5 80	1,014 12	482 91	1,142 24	540 43	Iosco.
30 09		13 77		1,142 92		1,238 49	Iron.
19 06	30 45	13 05	929 49	1,086 56	1,055 64	1,215 96	Isabella.
42		29	440 06	24 15	440 06	27 02	Isle Royal.
131 13	36 58	89 27	6,936 11	7,485 18	7,530 64	8,376 56	Jackson.
101 52	13 85	69 57	9,378 43	5,794 97	10,200 38	6,485 08	Kalamazoo.
15 86		10 87		905 47		1,013 30	Kalkaska.
190 35	215 25	130 45	13,204 19	10,865 58	14,163 46	12,159 50	Kent.
11 63		7 97	1,918 45	664 01	1,918 45	743 09	Keweenaw.
8 46	81 40	5 80	544 16	482 91	784 06	540 43	Lake.
57 11	54 15	39 14	2,705 43	3,259 67	3,167 91	3,647 85	Lapeer.
4 23		2 90	654 57	241 46	654 57	270 21	Leelanaw.
118 44	41 89	81 17	7,116 92	6,780 80	7,681 21	7,565 91	Lenawee.
63 45		43 48	3,052 77	3,621 86	3,242 67	4,063 16	Livingston.
10 58	88 21	7 25	627 78	603 64	938 74	675 53	Mackinac.
69 80	14 50	47 93	3,964 04	3,964 04	3,052 18	4,458 48	Macomb.
29 61	3 90	20 29	2,464 36	1,690 20	2,896 86	1,891 47	Manistee.
42		29		24 15	176 64	27 02	Manitou.
63 45	178 37	43 48	4,281 75	3,621 86	4,312 97	4,063 16	Marquette.
16 92	55 95	11 60	512 05	965 83	654 30	1,080 84	Mason.
25 38	270 33	17 39	1,009 23	1,443 74	1,574 30	1,621 26	Mecosta.
26 44	118 72	18 12	2,872 54	1,508 11	3,660 81	1,888 52	Menominee.
10 58	16 90	7 25	1,584 01	603 64	1,663 66	675 53	Midland.

Table No. 39.—Continued.

Counties.	Coroners' Fees. Sec. 9593, H. A. S.		Conveying Convicts to State Prison Sec. 64, Act 213, 1875.		Conveying Convicts to State House of Correction. Sec. 58, Act 110, 1879.		Care of Offend- Sec. 1, Act
	Amount Paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Missaukee.....		88 23	\$34 70	\$18 76	\$21 65	\$43 29	
Monroe.....	\$61 64	37 99	32 35	86 60	194 25	199 78	\$24 60
Montcalm.....		24 06		54 84	12 20	126 53	74 90
Montmorency.....		3 17		7 22		16 65	
Muskegon.....		27 86	80 80	63 50	265 30	146 51	124 55
Newaygo.....		12 03	21 30	27 42	206 25	63 26	145 60
Oakland.....		68 39	64 65	155 87	1,198 30	359 61	73 25
Oceana.....		10 13		23 09	48 05	53 27	
Ogemaw.....		3 80		8 66	22 30	19 98	
Ontonagon.....		9 50	130 65	21 65	124 35	49 95	
Osceola.....		9 50	238 15	21 65	57 55	49 95	189 21
Oscoda.....		2 53		5 77		13 32	12 00
Otsego.....		5 07	73 95	11 55	69 55	28 64	177 00
Ottawa.....	97 75	32 93	21 70	75 05	40 35	173 15	
Presque Isle.....		3 17		7 22		16 65	
Roscommon.....		3 80		8 66		19 98	
Saginaw.....	69 42	83 53	318 45	190 51	698 00	439 52	121 85
Sanilac.....		19 00	103 05	43 30	110 75	99 89	
Schoolcraft.....	89 38	7 60		17 32	86 10	39 96	
Shiawassee.....		37 99	57 50	86 60	47 90	199 78	34 08
St. Clair.....	283 29	41 79	239 70	95 26	304 55	219 76	224 20
St. Joseph.....		45 59	110 15	103 92	325 45	239 74	18 60
Tuscola.....		25 33	162 85	57 73	48 25	133 19	
Van Buren.....	13 50	35 43	35 20	30 32	42 00	186 47	
Washtenaw.....		75 96	35 45	173 19	514 75	399 57	82 50
Wayne.....	1,126 23	379 22	331 30	865 97	393 40	1,997 84	200 00
Wexford.....		8 23	85 63	18 76	181 15	43 29	42 00



**Table No. 40.—Coroners' Fees Paid during the Fiscal Year under Sec. 9593, H. A. S., as amended by Act No. 103, 1886.**

County.	Name of Coroner.	On Whom Inquest Held.	Date of Allowance by Court.	Amount of each Inquest.	Amount p'd each Coroner.	Amount p'd in each County.
Alpena.....	Peter Owens.....	Michael Dooley.....	Nov. 9, 1885.....	\$39 02		
".....	".....	Marshall Houghton.....	Nov. 9, 1885.....	30 22	\$69 24	
".....	Lewis J. Partridge.....	William Vollett.....	Feb. 9, 1886.....	\$15 05	15 05	
".....	Chas. D'Aigle.....	Philip Blanchard.....	July 9, 1886.....	56 38	56 38	\$140 67
Berrien.....	Alexander Winborn.....	Thomas Mullen.....	Nov. 13, 1885.....	24 82	\$24 82	
".....	J. V. Phillips.....	Unknown.....	Feb. 10, 1886.....	24 09	24 09	48 91
Genesee.....	Geo. Willard.....	John Upper.....	Nov. 18, 1885.....	83 67	\$83 67	
".....	L. N. Beagle.....	Unknown.....	March 22, 1886.....	62 99	62 99	146 66
Ionia.....	James Curry.....	Frederick Jenning.....	Feb. 19, 1886.....	20 32		
".....	".....	Johanna Pickett.....	March 25, 1886.....	16 22	\$36 54	36 54
Iosco.....	Levant Mead.....	Unknown.....	Sept. 30, 1885.....	\$25 62	25 62	25 62
Jackson.....	Chas. W. Cook.....	Chas. McLeod.....	Feb. 3, 1886.....	10 00	10 00	10 00
Kent.....	Geo. M. Bradish.....	James Little.....	Oct. 5, 1885.....	22 31		
".....	".....	Nelson Anderson.....	April 21, 1886.....	28 80	51 11	51 11
Manitou.....	Florence Sullivan.....	George Furst.....	Nov. 19, 1885.....	\$18 12		
".....	".....	Andrew Larson.....	Feb. 20, 1886.....	29 16		
".....	".....	Anton J. Hanson.....	July 27, 1886.....	95 66	142 94	
".....	A. B. Chamberlain.....	Peter Swanson.....	Feb. 24, 1886.....	\$33 70	33 70	176 64
Mecosta.....	J. S. Canaan.....	Unknown.....	Sept. 7, 1885.....	17 24	\$17 24	17 24
Monroe.....	B. J. Adams.....	".....	April 27, 1886.....	41 74	41 74	
".....	Eustache Bondy.....	".....	Sept. 21, 1886.....	19 90	19 90	61 64
Ottawa.....	Curtis W. Gray.....	".....	Aug. 21, 1886.....	42 51		
".....	".....	Andrew Olsen.....	Jan. 12, 1886.....	32 57		
".....	".....	Frankle Frinkleson.....	Jan. 12, 1886.....	22 67	\$97 75	97 75
Saginaw.....	Wm. Schuettler.....	Unknown.....	Oct. 15, 1885.....	\$11 64	11 64	
".....	N. D. Lee.....	Geo. Murphy.....	July 1, 1886.....	57 78	57 78	69 43
Schoolcraft.....	D. W. Thompson.....	Unknown.....	Aug. 1, 1886.....	35 40	\$35 40	
".....	J. B. Wheeler.....	".....	July 15, 1886.....	53 98	53 98	89 38
St. Clair.....	Julius Granger.....	".....	Oct. 9, 1885.....	28 50	\$28 50	
".....	John M. Robertson.....	".....	Oct. 9, 1885.....	31 85		
".....	".....	".....	June 25, 1886.....	35 87	67 22	
".....	Josiah Smith.....	".....	Nov. 27, 1885.....	\$20 26	20 26	
".....	Daniel Mooney.....	".....	March 16, 1886.....	15 00	15 00	
".....	James Willson.....	".....	June 30, 1886.....	92 75	92 75	
".....	Antoyne Marsereau.....	Edward Swartz.....	Dec. 11, 1885.....	21 00	21 00	
".....	John L. Black.....	Unknown.....	Sept. 20, 1886.....	38 56	38 56	283 29
Van Buren.....	L. S. Russell.....	".....	July 6, 1886.....	13 50	\$13 50	13 50
Wayne.....	Richard M. Keefe.....	".....	Oct. 5, 1885.....	50 68		
".....	".....	".....	Oct. 7, 1885.....	100 08		
".....	".....	Thomas Lock.....	Oct. 7, 1885.....	87 22		
".....	".....	Rosa Schwivstahl.....	Jan. 11, 1886.....	16 79		
".....	".....	Robert Dunford.....	Jan. 29, 1886.....	16 79		
".....	".....	Caroline Graysen.....	Jan. 11, 1886.....	16 79		
".....	".....	Henehoche.....	Feb. 11, 1886.....	16 79		
".....	".....	Robert Adams.....	Nov. 13, 1885.....	16 79		
".....	".....	Parks Allstock.....	March 8, 1886.....	16 79	386 70	
".....	John J. Tilmann.....	Unknown.....	Oct. 7, 1885.....	\$40 01	40 01	
".....	Richard R. Lansing.....	John Duval.....	Jan. 29, 1886.....	17 02		
".....	".....	Anna Meehan.....	Feb. 2, 1886.....	21 82		
".....	".....	Christian Schuer.....	March 30, 1886.....	16 89		
".....	".....	Israel Byington.....	Feb. 15, 1886.....	21 69		
".....	".....	John M. Leonard.....	May 22, 1886.....	17 02		
".....	".....	David Craig.....	Feb. 20, 1886.....	16 89		
".....	".....	Charles Parker.....	Feb. 12, 1886.....	16 89		
".....	".....	Randall McGee.....	March 26, 1886.....	16 89		
".....	".....	Martin Kane.....	April 25, 1886.....	27 44		
".....	".....	Charles Coag.....	March 27, 1886.....	16 89		
".....	".....	Rose Williams.....	May 3, 1886.....	17 02		

\* Includes \$20.32 for inquest on convict in House of Correction, and \$16.22 for inquest on inmate of Asylum for Insane Criminals.

b Includes \$10.00 for inquest on convict in State Prison.

Table No. 40.—Continued.

County.	Name of Coroner.	On Whom Inquest Held.	Date of Allowance by Court.	Amount of each Inquest.	Amount p'd each Coroner.	Amount p'd in each County.
Wayne	Richard R. Lansing	Stephen Price	May 3, 1886	\$17 02		
"	"	Albert Wallace	April 30, 1886	17 02		
"	"	Road Die	June 26, 1886	17 02		
"	"	Ke-wah-meecha	June 26, 1886	17 02		
"	"	Lena J. McKenzie	June 21, 1886	17 02		
"	"	Josh Babbitt	June 19, 1886	17 02		
"	"	Sam. Finchum	July 26, 1886	21 82		
"	"	Cocheka	July 7, 1886	21 82		
"	"	C. G. Bush	Aug. 11, 1886	55 06		
"	"	D. M. Edwards	Aug. 11, 1886	24 14		
"	"	Conrad Ritter	Aug. 11, 1886	89 43		
"	"	Wm. Smith	Aug. 11, 1886	52 44		
"	"	Paul Quickstep	Aug. 11, 1886	25 82		
"	"	John W. Travis	Aug. 19, 1886	26 05		
"	Estate of Joseph Locke	Lewis Woods	Aug. 10, 1886	\$16 86	\$519 18	
"	"	Maria Prittle	Aug. 10, 1886	35 34		
"	"	Isaac Dee	Aug. 10, 1886	16 73		
"	"	Michael Dolan	Aug. 10, 1886	42 50		
"	"	Joe Davis	Aug. 10, 1886	16 99		
					128 42	
Total						\$2,304 68

\* Includes \$269.05 for inquests on convicts in Detroit House of Correction.

† For apportionment to counties see Table No. 39.



**Table No. 41.**—Showing names of *Non-Resident Insane* and the amounts paid for their Support under Sec. 46, Act 103, 1879; also the County from which each was sent.

Counties.	Name of Person..	Asylums.			Amount in each County.	Totals.
		Eastern.	Michigan.	Northern.		
Barry .....	Fannie Randall .....		\$240 99		\$240 99	\$240 99
Bay .....	Christoff Webber .....	\$209 61			209 61	209 61
Charlevoix .....	Elizabeth Clark .....		181 31	\$98 98	280 29	280 29
Cheboygan .....	Henry Lovelay .....	95 81		119 19		
.....	Peter Allison .....	102 89		101 95	419 84	419 84
Chippewa .....	Adolphus Schweitzer .....		127 40	125 28	252 68	252 68
Genesee .....	Statie B. Wells .....	208 82			208 82	208 82
Houghton .....	Timothy Lynch .....			134 85	134 85	134 85
Huron .....	Thomas Glenn .....	193 45			193 45	193 45
Ionia .....	Amos Powers .....	41 18			41 18	41 18
Jackson .....	Charles Irish .....		252 68		252 68	252 68
Kalamazoo .....	Evaline P. Russell .....		241 41			
" .....	Frederick H. Hatchen .....		187 70		429 11	429 11
Keweenaw .....	John Mischell .....			123 43	123 43	123 43
Lenawee .....	William Bruder .....	103 90	112 37		216 27	216 27
Livingston .....	Margaret Gregory .....	200 28			200 28	200 28
Mackinac .....	Paul Shirley .....		134 98	134 83	269 75	269 75
Marquette .....	S. S. Mayberry .....		126 04	124 16	250 20	250 20
Muskegon .....	Martin Hessing .....	103 16		127 42		
" .....	Catherine Farrell .....		128 08	109 01		
" .....	Charles Henry Lowell .....		163 40	135 56		
" .....	William Schleyel .....		134 16	130 91	1,029 65	1,029 65
Oakland .....	George B. Mathews .....	208 87			208 87	208 87
Oscoda .....	Alexander Meahkie .....	107 58		127 95	235 53	235 53
Ottawa .....	John D. Kelly .....		240 32		240 32	240 32
Saginaw .....	Timothy Collins .....	210 21				210 21
St. Clair .....	Wm. H. McIlwain .....	219 22			219 22	219 22
Totals .....	.....	\$2,008 96	\$2,219 73	\$1,568 52	.....	\$5,817 23

Table No. 43.—General Fund Expenditures on allowance of Board of State Auditors, under Sec. 817 H. A. S.

	Auditor General.		Land Office.	Secretary of State.	Executive Office.	Treasurer's Office.	Commissioner of Labor.	Legislature of 1885.	State Library.	Insurance Bureau.	Totals.
	Use of Counties.	Use of Office.									
Paper.....	\$3,988 81	\$316 09	\$54 02	\$1,819 43	\$6 52		\$20 87		\$28 81	\$131 82	
Printing.....	2,791 76	624 66	128 86	1,897 54	20 45		76 27	\$725 80	20 70	483 15	
Binding.....	61 88	668 86	60 71	1,743 81	36 80		22 76	1,853 40	223 17	72 84	
Postage.....		6 00	423 00	2,751 00	74 56				128 00	305 00	
Stationery.....		411 19	546 97	426 00	66 25		112 68		128 91	70 10	
Express and telegraph.....		122 23	53 74	161 73	269 66		30 00		205 43	21 06	
Boxes and freight.....		1 00		186 49	8 26				87 14	62 67	
Travelling expenses.....		1 25	154 70	59 06	12 40		4 60		6 00	29 00	
Miscellaneous.....		10 00	71 96	11 00	13 00						
Totals.....	\$6,721 96	\$2,081 80	\$1,478 38	\$8,912 80	\$486 38		\$208 18	\$2,275 20	\$665 96	\$1,125 08	

Table No. 42.—Continued.

	Commissioner of Railroads.	State Reporter.	Reports of State Officers and Boards.	State Offices and Capitol.	Session and Territorial Laws.	Attorney General's Office.	Sup't of Public Instruction's Office.	State Institutions.	Sundries.	Totals.
Paper.....	\$120 52		\$12,452 44	\$5 68	\$1,457 24	\$13 50	\$832 00		\$21 20	\$20,006 90
Printing.....	366 16		17,572 85	6 68	1,268 97	514 20	1,161 79	\$408 30	180 28	23,204 44
Binding.....	272 70		6,918 54	1 00	2,241 82	9 68	2,060 39	60 71	47 20	16,964 68
Postage.....	106 00			89 00		128 96	604 00	187 47	6 75	4,872 73
Stationery.....	216 29			161 72		76 04	168 71			2,879 70
Express and telegraph.....	822 04			249 77		229 70	249 88			1,777 87
Boxes and freight.....	8 09			294 43			81			480 21
Travelling expenses.....	483 16			82 20		128 61	242 90			1,573 54
Fuel, lights, and water.....				10,022 96						10,022 96
Employees.....				27,061 28						27,061 28
Repairs and supplies.....				9,979 09						9,979 09
Examining lands.....										3,167 06
Advertising.....										256 49
Miscellaneous.....	68 30					128 00	86 00			745 96
Totals.....	\$1,990 84		\$36,943 88	\$47,838 83	\$4,948 03	\$1,027 68	\$4,721 48	\$641 48	\$4,732 89	\$127,509 41

\* Under Sec. 14, Act 214, Laws of 1881.

\* \$811.11 for investigation of bounty claims, under Act 167, 1886; \$75.75 under Sections 28 and 29, Act 90, Laws of 1883; \$22.00 for State Board of Corrections and Charities.

**Table No. 43.—Amount Paid for Advertising Lands offered for Sale in October, 1885, under Act No. 153, Laws of 1885.**

Counties.	No. of Descriptions Advertised.	Amount at 80 cents each.	No. of Incorrect Descriptions.	Am't Deducted for Incorrect Descriptions.	Am't Paid for each County.
Totals.....	111,084	\$33,310 20	672	\$201 60	\$33,108 60
Alcona.....	2,484	\$745 20	3	\$0 60	\$744 60
Allegan.....	1,080	327 00	6	1 80	325 20
Alpena.....	4,806	1,441 80	-----	-----	1,441 80
Antrim.....	490	147 00	1	30	46 70
Arenac.....	1,842	552 60	3	90	551 70
Baraga.....	946	283 80	4	1 20	282 60
Barry.....	186	55 80	4	1 20	54 60
Bay.....	2,643	792 90	64	19 20	773 70
Benzie.....	435	130 50	3	90	129 60
Berrien.....	1,088	326 40	34	10 20	316 20
Branch.....	85	25 50	-----	-----	25 50
Calhoun.....	9	59 70	-----	-----	59 70
Cass.....	80	24 00	2	60	23 40
Charlevoix.....	372	111 60	6	1 80	109 80
Cheboygan.....	2,514	754 20	17	5 10	749 10
Chippewa.....	1,833	549 90	9	2 70	547 20
Clare.....	1,724	517 20	7	2 10	515 10
Clinton.....	165	49 50	2	60	48 90
Crawford.....	1,046	313 80	3	90	312 90
Delta.....	2,882	864 60	8	2 40	862 20
Eaton.....	158	47 40	3	90	46 50
Emmet.....	1,394	418 20	18	3 90	414 30
Genesee.....	290	87 00	-----	-----	87 00
Gladwin.....	3,000	900 00	14	4 20	895 80
Grand Traverse.....	408	122 40	6	1 80	120 60
Grafton.....	1,041	312 30	5	1 50	310 80
Hillsdale.....	25	7 50	-----	-----	7 50
Houghton.....	2,239	671 70	4	1 20	670 50
Houghton.....	1,179	353 70	5	1 50	352 20
Huron.....	908	182 40	3	90	181 50
Ingham.....	171	51 30	-----	-----	51 30
Ionia.....	3,187	956 10	15	4 50	951 60
Iosco.....	1,731	519 30	12	3 60	515 70
Isabella.....	345	103 50	10	3 00	100 50
Jackson.....	124	37 20	-----	-----	37 20
Kalamazoo.....	626	187 80	5	1 50	186 30
Kalkaska.....	1,496	448 80	5	90	447 90
Kent.....	630	189 00	1	30	188 70
Keweenaw.....	865	259 50	4	1 20	258 30
Lake.....	355	106 50	2	60	105 90
Lapeer.....	407	122 10	10	3 00	119 10
Leelanaw.....	200	78 00	3	90	77 10
Lenawee.....	121	36 30	-----	-----	36 30
Livingston.....	1,266	379 80	3	90	378 90
Mackinac.....	50	15 00	-----	-----	15 00
Macomb.....	2,147	644 10	21	6 30	637 80
Manistee.....	459	137 70	6	1 80	135 90
Manitou.....	4,175	1,252 50	39	11 70	1,240 80
Marquette.....	1,155	346 50	3	90	345 60
Mason.....	1,547	464 10	1	30	463 80
Mecosta.....	2,064	619 20	30	9 00	610 20
Menominee.....	2,313	693 90	4	1 20	692 70
Midland.....	2,410	723 00	20	6 00	717 00
Missaukee.....	201	60 30	-----	-----	60 30
Monroe.....	1,654	496 20	7	2 10	494 10
Montcalm.....	4,323	1,296 90	19	5 70	1,291 20
Montmorency.....	2,215	664 50	4	1 20	663 30
Muskegon.....	1,574	472 20	13	3 90	468 30
Newaygo.....	208	62 40	6	1 80	60 60
Oakland.....	1,702	510 60	4	1 20	509 40
Oceana.....	4,053	1,215 90	10	3 00	1,212 90
Ogemaw.....	2,870	861 00	11	3 30	857 70
Ontonagon.....	1,024	307 20	51	15 30	291 90
Oscoda.....	1,324	397 20	8	2 40	394 80
Otsego.....	989	296 70	1	30	296 40
Ottawa.....	1,387	416 10	5	1 50	414 60
Presque Isle.....	3,969	1,187 70	18	3 90	1,183 80
Roscommon.....	3,544	1,063 20	14	4 20	1,059 00
Saginaw.....	3,078	922 80	11	3 30	919 50
Sanilac.....	1,555	466 50	3	90	465 60
Schoolcraft.....	1,900	570 00	4	1 20	568 80
Shiawassee.....	320	96 00	-----	-----	96 00
St. Clair.....	912	273 60	42	12 60	261 00
St. Joseph.....	75	22 50	2	60	21 90
Tuscola.....	1,207	362 10	5	1 50	360 60
Van Buren.....	520	156 00	4	1 20	154 80
Washtenaw.....	91	27 30	-----	-----	27 30
Wayne.....	2,351	695 30	11	3 30	692 00
Wexford.....	984	295 20	4	1 20	294 00

**Table No. 44.**—Recapitulation of Tables Nos. 45 to 50 inclusive, showing Amount of Specific Taxes Unpaid September 30, 1885; Amount charged in Fiscal Year; Amount Paid and Amount Unpaid September 30, 1886.

Class of Tax.	No. of Table.	Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
River improvement.....	45	\$2,874 35	\$981 77	\$3,856 12	\$981 77	\$2,874 35
Railroad.....	46	88,171 35	608,027 43	691,198 78	619,309 20	71,799 58
Insurance.....	47		125,489 01	125,489 01	125,489 01	
Plank road.....	48	293 85	1,598 61	1,892 46	1,598 79	293 67
Express.....	48		2,496 31	2,496 31	2,496 31	
Telegraph and telephone.....	48		13,417 44	13,417 44	13,973 68	43 76
Mining.....	49	15,452 76	49,209 99	64,722 75	47,565 17	17,157 58
Freight, sleeping, and palace car.....	50	2,478 88	4,075 50	6,554 38	1,867 82	4,686 56
<b>Totals.....</b>		<b>\$104,271 19</b>	<b>\$806,356 06</b>	<b>\$909,627 25</b>	<b>\$812,711 75</b>	<b>\$96,915 50</b>

**Table No. 45.**—*River Improvement Specific Taxes Due, Amount Collected during Fiscal Year and Corporations paying the same; also, Amounts Unpaid September 30, 1886.*

Companies.	When Due.	Capital Paid In.	Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
Alpena South Branch.....	July, 1885	\$20,000 00	\$200 00				
" " " " .....	" 1886	20,000 00		\$200 00	\$400 00	\$200 00	\$200 00
Au Gres, East Branch.....	" 1876	6,347 85	68 48				
" " " " .....	" 1877	9,729 25	97 29				
" " " " .....	" 1878	12,154 00	121 54		1,073 36		1,073 36
" " " " .....	" 1879	12,155 55	121 55				
" " " " .....	" 1880	33,475 55	334 75				
" " " " .....	" 1881	33,475 55	334 75				
Au Sable.....	" 1879	27,461 75	274 62				
" " " " .....	" 1880	27,736 75	277 87		1,125 99		1,125 99
" " " " .....	" 1881	28,675 28	286 75				
" " " " .....	" 1882	28,675 28	286 75				
Ford River.....	" 1886	25,000 00		250 00	250 00	250 00	
Little South Branch Pere Marquette.....	" 1886	5,000 00		50 00	50 00		50 00
Little Wolf Creek.....	" 1886	5,000 00	50 00		100 00	50 00	50 00
" " " " .....	" 1886	5,000 00		50 00			
Manistee River.....	" 1886	25,177 73		251 77	251 77	251 77	
North Branch.....	" 1885	10,000 00	100 00				
" " " " .....	" 1886	10,000 00		100 00	200 00	100 00	100 00
South Branch.....	" 1886	4,000 00		40 00			
" " " " .....	" 1886	4,000 00		40 00	80 00	80 00	
South Branch River.....	" 1872	7,500 00	75 00				
" " " " .....	" 1873	7,500 00	75 00				
" " " " .....	" 1874	7,500 00	75 00		300 00		300 00
" " " " .....	" 1875	7,500 00	75 00				
Van Etten Creek.....	" 1884	2,500 00	25 00		25 00		25 00
Totals to Table No. 44.....		\$385,614 54	\$2,374 35	\$981 77	\$3,556 12	\$981 77	\$2,924 35

**Table No. 46.—Railroad Specific Taxes Due; Amount Collected during the Fiscal Year, and Corporations paying the same; also Amount remaining unpaid September 30, 1886.**

Companies.	When Due.	Basis of Tax.		Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Gross Earnings.	Average No. of Miles.					
CHARTERED COMPANIES:								
Detroit, Grand Haven and Milwaukee	July, 1886	\$381,767 78			\$25,171 40	\$25,171 40	\$25,171 40	
Erie and Kalamazoo	Jan. 1886	300,000 00			3,308 94	3,308 94	3,308 94	
Grand River Valley	" 1886	1,500,000 00			14,934 00	14,934 00	14,934 00	
Lake Shore and Michigan Southern	" 1886	491,200 00			43,434 06	43,434 06	43,434 06	
Michigan Central	" 1886	3,362,128 06			134,083 20	134,083 20	134,083 20	
		\$14,484,631 69						
GENERAL LAW COMPANIES:								
Allegan and Lake Shore	July, 1886	2,500 00	5		50 00	50 00	50 00	
Bay View, Little Traverse and Mackinac	" 1886	4,506 46	5.70		96 11	96 11	96 11	
Bear Lake and Eastern	" 1886	10,519 56	12		216 89	216 89	216 89	
Buckley and Douglas	" 1886	15,773 86	8		315 43	315 43	315 43	
Canada Southern Bridge Co.	" 1886	1,220 29	3.66		24 40	24 40	24 40	
Chicago and Canada Southern	" 1886	38,150 28	62.94		763 01	763 01	763 01	
Chicago and Grand Trunk	" 1886	896,000 00	224		44,149 11	44,149 11	44,149 11	
		\$74,903 57						
Chicago and Northwestern	" 1886	1,253,900 00	303.49		64,535 39	64,535 39	64,535 39	
Chicago and West Michigan	" 1886	1,180,190 12	379.05		23,783 80	23,783 80	23,783 80	
Chicago, Detroit and Canada Grand Trunk Junction	" 1886	222,654 82	50.37		4,453 10	4,453 10	4,453 10	
Cincinnati, Wabash and Michigan	" 1886	65,275 83	33.40		1,307 52	1,307 52	1,307 52	
Detroit and Bay City	" 1886	570,250 53	147.25		11,405 62	11,405 62	11,405 62	
Detroit, Bay City and Alpena	" 1886	142,703 85	93.22		2,854 07	2,854 07	2,854 07	
Detroit, Butler and St. Louis	" 1886	359,600 00	86.90	\$8,499 51				
" " "	" 1886	42,563 69						
" " "	" 1886	316,400 00	79.10		9,352 70	17,632 21	17,632 21	
Detroit, Hillsdale and Southwestern	" 1886	100,523 57			862 25	862 25	862 25	
Detroit, Lansing and Northern	" 1886	43,112 45	65.20		26,419 34	26,419 34	26,419 34	
Detroit, Mackinac and Marquette	" 1886	1,043,480 00	260.87		4,382 78	4,382 78	4,382 78	
Detroit, Monroe and Toledo	" 1886	219,138 80	151		8,910 38	8,910 38	8,910 38	
*Detroit Union Railway Depot and Station	" 1886	218,090 00			4,387 50	4,387 50	4,387 50	
Flint and Pere Marquette	" 1886	151,225 97	54.67		41,470 77	41,470 77	41,470 77	
Flint and Pere Marquette	" 1886	175,499 99			1,765 07	1,765 07	1,765 07	
Flint and Pere Marquette	" 1886	1,446,560 00	361.64					
Fort Wayne and Jackson	" 1886	417,965 83						
Fort Wayne and Jackson	" 1886	88,253 28	44.54					
Grand Rapids and Indiana	" 1886	1,373,440 00	343.38					
" " "	" 1886	1,441,490 21		40,713 51		76,988 91	40,713 51	\$36,275 40
" " "	" 1886	1,401,560 00	350.39					
" " "	" 1886	274,806 56						
Hancock and Calumet	" 1886	3,560 82	17				71 21	



Table No. 46.—Continued.

Companies.	When Due.	1 Basis of Tax.		Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Gross Earnings.	Average No. of Miles.					
Saginaw Valley and St. Louis	July, 1886	\$75,006 20	45.10		\$1,512 12	\$1,512 12		
St. Joseph Valley	" 1884	5,121 08	10	\$102 42		278 90		\$278 90
" "	" 1885	4,441 08	10	88 84				
" "	" 1886	4,382 11	10		87 64			
Toledo, Ann Arbor and Grand Trunk	" 1886	108,944 02	56	2,178 90				
" "	" 1887	127,207 16	56	2,744 14		8,780 95	4,923 04	3,867 91
" "	" 1888	169,306 45	58	3,367 91				
" "	" 1889	222,942 42	58	4,453 85				
Toledo, Ann Arbor and North Michigan	" 1886	288,165 17	96		5,723 30	\$10,122 15		\$10,122 15
Toledo and South Haven	" 1886	7,949 83	9	159 80				
" "	" 1887	11,367 47	9	225 35		812 67	583 46	229 21
" "	" 1888	9,915 27	9	198 31				
" "	" 1889	11,460 47	15.00		229 21			
Toledo, Canada Southern and Detroit	" 1886	180,080 00	47.27		7,881 18	7,881 18		
Traverse City	" 1886	124,652 54			733 49	733 49		
West Branch and Moorestown	" 1886	26,674 64	28		185 89	185 89		
" "	" 1886	9,294 27	10.50					
STREET RAILWAY COMPANIES:								
Bay City	" 1878	50,000 00		30 24				530 24
" "	" 1879	50,000 00		250 00		530 24		
" "	" 1880	50,000 00		250 00				
Port Huron and Gratiot	" 1878	17,560 00		87 75		175 50		175 50
" "	" 1877			87 75				
" "	" 1880	10,000 00		50 00		100 00		100 00
West Side Street Railway Co., Grand Rapids	" 1881	10,000 00		50 00				
Totals to Table No. 44.				\$38,171 35	\$808,027 43	\$991,198 78	\$519,390 20	\$71,799 58

<sup>1</sup> Detroit, Grand Haven and Milwaukee, 1 per cent on paid-in capital; Erie and Kalamazoo,  $\frac{1}{2}$  per cent and all other chartered companies  $\frac{1}{4}$  per cent on paid-in capital and loans; General Law Railroad Companies,  $\frac{1}{2}$  per cent on all gross earnings not exceeding \$4,000 per mile of road operated, and 8 per cent on excess of \$4,000 per mile; Companies for the construction of Union Railroad Stations and Depots,  $\frac{1}{2}$  per cent on gross earnings; Street Railway Companies,  $\frac{1}{4}$  per cent on paid-in capital.

<sup>2</sup> On General Law Companies, on certificate of the Railroad Commissioner.

<sup>3</sup> Toledo, Ann Arbor and Grand Trunk succeeded by Toledo, Ann Arbor and North Michigan.

<sup>4</sup> Erroneously reported in Report for 1884 and 1886 at \$2,867.91. <sup>5</sup> Estimated under Act 57, 1872.

<sup>6</sup> Balance. <sup>7</sup> \$930 less than shown in Table No. 53.

<sup>8</sup> Auditor General's Report for 1885, being the net change by errors referred to in notes "4" and "5," Amount of paid-in capital.

Table No. 47.—Insurance Specific Taxes paid during Fiscal Year closing September 30, 1886, and Companies paying the same.

Names of Companies—Due in Jan.		Names of Companies—Due in Jan.		Names of Companies—Due in Jan.		Names of Companies—Due in Jan.	
Tax Paid.		Tax Paid.		Tax Paid.		Tax Paid.	
<b>Fire—Domestic Companies:</b>		<b>Fire—Domestic Companies:</b>		<b>Fire—Domestic Companies:</b>		<b>Fire—Domestic Companies:</b>	
Atna, Hartford, Conn.	\$2,578 08	Ins. Co. of the County of Philadelphia, Philadelphia, Pa.	\$90 46	St. Paul F. and M. St. Paul, Minn.	\$1,070 99	British America Assurance Company, Dominion of Canada.	1,274 48
Agricultural, Watertown, N. Y.	188 24	Insurance Co. of the State of Pennsylvania, Philadelphia, Pa.	93 30	Sun. San Francisco, Cal.	86 15	City of London, London, England.	461 80
Amazon, Cincinnati, O.	408 87	Kings County, Brooklyn, N. Y.	190 42	Tenonia F. and M., Dayton, O.	228 36	Commercial Union Assurance Co., London, Eng.	2,089 52
American, Newark, N. J.	398 17	Long Island, Brooklyn, N. Y.	107 48	Traders', Chicago, Ill.	1,971 62	<b>Fire Insurance Association, London, Eng.</b>	790 30
American, Boston, Mass.	257 20	Louisville Underwriters, Louisville, Ky.	197 18	Union, Philadelphia, Pa.	176 98	Guardian F. and L., London, Eng.	481 75
American, Central, St. Louis, Mo.	155 40	Manufacturers and Builders, New York, N. Y.	146 55	Union, Buffalo, N. Y.	74 22	Hamburg Bremen, Hamburg, Germany	694 70
American, Philadelphia, Pa.	46 90	Mechanics', Brooklyn, N. Y.	173 23	United States, San Francisco, Cal.	877 03	Imperial, London, Eng.	1,086 64
American, New York, N. Y.	1,545 37	Mercantile, Cleveland, O.	75 89	United Firemen's, Philadelphia, Pa.	128 37	Lancashire, Manchester, England.	1,087 12
Aurora F. and M., Cincinnati, O.	184 76	Mercantile, New York, N. Y.	332 90	Washington F. and M., Boston, Mass.	57 39	Lion, London, Eng.	217 13
Boston Marine, Boston, Mass.	177 06	Mercantile, F. and M., Boston, Mass.	494 42	Westchester, New York, N. Y.	1,171 42	Liverpool and London and Globe, Liverpool, Eng.	2,243 49
Buffalo Marine, Buffalo, N. Y.	730 53	Merchants', Newark, N. J.	101 90	Western Manufacturers' Mutual, Chicago, Ill.	607 33	London Assurance Corporation, London, Eng.	577 59
California, San Francisco, Cal.	289 03	Merchants', Providence, R. I.	245 96	Williamsburg City, Brooklyn, N. Y.	536 90	London and Lancashire, Liverpool, Eng.	454 78
Citizens', New York, N. Y.	1,022 42	Milwaukee Mechanics' Mutual, Milwaukee, Wis.	701 55			North British and Mercantile, London and Edinburgh, Great Britain (U. S. Branch).	1,761 89
Citizens', Pittsburgh, Pa.	288 57	National, Hartford, Conn.	699 31			Northern Assurance Co., London, Eng.	1,072 08
Clinton, New York, N. Y.	245 80	National, New York, N. Y.	117 08			Norwich Union, Norwich, Eng.	671 83
Commerce, Albany, N. Y.	1,188 38	Newark, Newark, N. J.	150 16			Phoenix Assurance Co., London, Eng. (U. S. Branch)	984 23
Continental, Hartford, Conn.	3,774 74	New Hampshire, Manchester, N. H.	749 95			Queen, Liverpool, Eng.	967 41
Cooper, Dayton, O.	345 87	New York Bowery, New York, N. Y.	256 68			Royal, Liverpool, Eng.	886 74
Dwelling House, Boston, Mass.	248 65	Niagara, New York, N. Y.	1,826 56			Scottish Union and National, Edinburgh, Scotland	226 04
Equitable F. and M., Providence, R. I.	87 63	North American, Boston, Mass.	98 72				
Farragut, New York, N. Y.	487 47	Northwestern Nat'l, Milwaukee, Wis.	988 21				
Firemen's, Dayton, O.	197 39	Ohio, Dayton, O.	205 73				
Firemen's, Newark, N. J.	1,300 08	Ohio Farmers', Le Roy, O.	880 14				
Fireman's Fund, San Francisco, Cal.	1,549 19	Orlent, Hartford, Conn.	256 98				
Fire Association of Philadelphia, Philadelphia, Pa.	1,975 89	Pacific, New York, N. Y.	317 86				
Franklin, Philadelphia, Pa.	139 68	Pennsylvania, Philadelphia, Pa.	317 86				
German, Pittsburgh, Pa.	1,555 53	Pennsylvania, Pittsburgh, Pa.	304 39				
German American, New York, N. Y.	1,363 27	People's, New York, N. Y.	2,496 98				
Germania F. and M., Cincinnati, O.	210 36	Phenix, Brooklyn, N. Y.	123 50				
Girard F. and M., Philadelphia, Pa.	491 66	Phenix, Hartford, Conn.	318 53				
Glens Falls, Glens Falls, N. Y.	785 99	Prescott, Boston, Mass.	911 78				
Greenwich, New York, N. Y.	144 95	Providence Washington, Providence, R. I.	66 00				
Hanover, New York, N. Y.	2,086 16	Rochester German, Rochester, N. Y.	183 40				
Hartford, Hartford, Conn.	3,268 41	Rutgers, New York, N. Y.	1,196 22				
Home Mutual, San Francisco, Cal.	730 84	Security, New Haven, Conn.	1,282 27				
Home, New York, N. Y.	5,923 85	Springfield F. and M., Springfield, Mass.	301 58				
Howard, New York, N. Y.	153 92	Standard, New York, N. Y.					
Insurance Co. of North America, Philadelphia, Pa.	2,768 49	Sterling, New York, N. Y.					





Table No. 48.—Plank Road, Express, and Telegraph Specific Taxes collected during Fiscal Years ending September 30, 1886, and Companies paying the same.

Plank Road Companies.	When Due.	Net Profit.	Unpaid September 30, 1885.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid September 30, 1886.
Alpine Plank Road Company.....	July, 1886	\$1,223 31		\$61 16	\$61 16	\$61 16	
Auburn and Utica Gravel Road Company.....	" 1886	67 67		3 38	3 38	3 38	
Detroit and Pontiac Plank Road Company.....	" 1886	461 77		23 09	23 09	23 09	
Clyde Plank and Macadamized Road Company.....	" 1886	272 94		13 65	13 65	13 65	
Detroit and Birmingham Plank Road Company.....	" 1885	4,416 40	\$230 82		449 87	449 87	
Detroit and Erie Plank Road Company.....	" 1886	4,590 97		229 06	318 72	318 72	
Detroit and Howell Plank Road Company.....	" 1886	6,374 89		318 72	203 22	203 22	
Detroit and Lake St. Clair Plank Road Company.....	" 1886	4,064 86		199 96	199 96	199 96	
Detroit and Saline Plank Road Company.....	" 1886	1,854 29		97 71	97 71		\$97 71
Erie and Toledo Plank Road Company.....	" 1884	20 60	1 03		1 03		123 96
Grand Rapids and Walker Plank Road Company.....	" 1886	2,479 25		123 96			73 00
Grandville Plank Road Company.....	" 1885	1,440 00	72 00		225 65	153 65	
	" 1886	3,072 91		163 65			
Pontiac and Auburn Plank or Gravel Road Company.....	" 1886	215 85		10 79	10 79	10 79	
Pontiac and Orchard Lake Gravel Road Company.....	" 1885	1,396 00		69 90	115 10	115 10	
Reed Lake Avenue Company, of Kent County.....	" 1886	904 14		46 20			
	" 1885	573 14		28 90	45 17	45 17	
	" 1886	325 39		16 27			
Totals to Table No. 44.....		\$37,349 67	\$293 85	\$1,598 61	\$1,892 46	\$1,598 79	\$293 67
Express Companies.							
American.....							
Canadian.....							
Pacific.....							
United States.....							
Totals to Table No. 44.....						\$2,496 31	

1 Five per cent on net profits, Act 219, 1881.

Table No. 43.—Continued.

Telegraph and Telephone Companies.	When Due.	Valuation.	Unpaid September 30, 1885.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid September 30, 1886.
American District Telegraph Company.....	Jan., 1886.	\$2,764 00	.....	\$55 08	\$55 08	\$55 08	.....
Bankers' and Merchants' Telegraph Company.....	" 1886.	5,396 60	.....	107 73	107 73	107 73	.....
Commercial Telegraph Company.....	" 1886.	747 60	.....	14 96	14 96	14 96	.....
Lake Superior Telegraph Company.....	" 1886.	2,168 00	.....	43 76	43 76	.....	\$43 76
Lake Superior Mineral Range Telegraph Company.....	" 1886.	1,548 20	.....	30 96	30 96	30 96	.....
Michigan Bell Telephone Company.....	" 1886.	123,760 10	.....	2,475 20	2,475 20	2,475 20	.....
Mutual Union Telegraph Company.....	" 1886.	44,947 86	.....	899 15	899 15	899 15	.....
Telephone and Telegraph Construction Company.....	" 1886.	212,543 50	.....	4,250 88	4,250 88	4,250 88	.....
Western Union Telegraph Company.....	" 1886.	276,966 27	.....	5,539 73	5,539 73	5,539 73	.....
Totals to Table No. 44.....		\$970,871 62	.....	\$13,417 44	\$13,417 44	\$13,373 68	\$43 76

‡ Rate in 1885, .02 on valuation.

**Table No. 49.—Mining Specific Taxes Due, Amounts collected during Fiscal Year, and Corporations paying the same; also, Amounts remaining Unpaid September 30, 1886.**

Companies.	When Due.	Basis of Tax.		Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Tons.	Lbs.					
COPPER:								
Adventure	July, 1886	4	426		\$3 16	\$3 16	\$3 16	
Allouez	" 1886	1,065	476		813 98	813 98	813 98	
Atlantic	" 1886	1,791	532		1,343 45	1,343 45	1,343 45	
Astec	" 1889	36		\$27 00				
"	" 1880	8	737	6 28				\$63 28
Belt	" 1886	13	1,432		10 28	10 28	10 28	
Calumet and Hecla	" 1886	23,623	1,966		17,718 00	17,718 00	17,718 00	
Central	" 1886	1,078	1,408		809 08	809 08	809 08	
Cliff	" 1886		1,630		61	61	61	
Conglomerate	" 1886	9	909		7 12	7 12	7 12	
Copper Falls	" 1886	575	538		431 45	431 45	431 45	
Evergreen Bluff	" 1879	35	1,733	26 92				
"	" 1880	15	405	11 40				40 85
"	" 1886	3	736		2 53			
Franklin	" 1886	1,969	1,162		1,499 69	1,499 69	1,499 69	
Grand Portage	" 1883	373	1,080	20 98				
"	" 1884	367	1,568	275 85		296 83		296 83
Hancock	" 1882	285	1,897	214 46				
"	" 1883	270	575	202 71		675 15		675 15
"	" 1884	242	908	181 84				
"	" 1886	101	1,036		76 14			
Hilton	" 1886	5	342		3 88	3 88	3 88	
Houghton	" 1880	14	1,780	11 16		11 16		11 16
Huron	" 1870	841	963	631 07				
"	" 1885	963	1,660	722 87		2,201 39		2,201 39
"	" 1886	1,129	1,960		847 45			
International	" 1880		417	16		16		16
Knowlton	" 1886	10	1,976		8 24	8 24		8 24
Mace	" 1885	281	718	211 02				
"	" 1886	181	1,500		136 31	347 33		347 33
Minesota	" 1886	6	608		4 73	4 73		
National	" 1886	81	262		60 84	60 84	60 84	
Ogima	" 1880	8	1,967	6 74				
"	" 1882	8	776	6 28				
"	" 1884	1	1,000	1 12		18 75		18 75
"	" 1886	6	280		4 61			
Osceola Consolidated	" 1886	969	1,168		727 19	727 19	727 19	
Peninsula	" 1884	424	1,400	318 52				
"	" 1885	612	1,961	459 74		778 26	778 26	
Phoenix	" 1881	218	10	163 50				
"	" 1882	204	1,537	153 58		662 85		662 85
"	" 1883	280	965	210 36				
"	" 1886	180	1,106		135 41			
Quincy	" 1886	2,924	496		2,193 19	2,193 19	2,193 19	
Ridge	" 1886	36	1,360		27 52	27 52	27 52	
Saint Clair	" 1874	40	1,967	30 70				
"	" 1880		1,476	55				
"	" 1881	6	1,195	4 98				
"	" 1882	60	1,393	45 52		191 20		191 20
"	" 1883	43	1,126	32 67				
"	" 1884	62	1,225	46 95				
"	" 1886	39	1,686		29 88			
South Pewabic	" 1870	823	857	617 57		617 57		617 57
Sumner	" 1875	30	1,365	23 01				
"	" 1880	3	1,294	2 73		25 74		25 74
Tamarack	" 1886	90	1,668		68 13	68 13	68 13	
Union of Lake Superior	" 1869	1	327	87		87		87
Wolverine	" 1883	33	1,457	24 55				
"	" 1884	349	1,622	262 35		426 00		426 00
"	" 1886	185	924		139 10			
Total copper		43,004	778	\$4,955 96	\$27,101 87	\$32,057 83	\$26,500 46	\$5,557 37

<sup>1</sup> Mine in Ontonagon County.

<sup>2</sup> Mine in Keweenaw County.

<sup>3</sup> Mine in Houghton County.

<sup>10</sup> Succeeded by Huron Copper Mining Co.

<sup>11</sup> Rate of tax on Copper, 75c

per ton; on Iron, 1c per ton; on Coal, 40c per ton.

\* Balance.

Table 49.—Continued.

Companies.	When Due.	Basis of Tax.		Unpaid Sept. 30, 1885.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Tons.	Lbs.					
IRON:								
<sup>4</sup> Albion	July, 1880	3,244		\$32 44		\$32 44		\$32 44
<sup>4</sup> Alexander H. Dey	" 1885	2,709		27 09		27 09		27 09
<sup>4</sup> Argyle	" 1883	12,461		124 61				
"	" 1884	15,700		157 00		294 95		294 95
"	" 1885	1,334		13 34				
<sup>1</sup> Ashland	" 1886	6,471			\$64 71	64 71		64 71
<sup>4</sup> Bay State	" 1885	1,236		12 36				
"	" 1884	631		6 31		18 67		18 67
<sup>4</sup> Beaufort	" 1886	17,167			171 67	171 67		171 67
<sup>4</sup> Bessemer	" 1882	16,718		* 61 52				
"	" 1893	27,494		274 94		358 18		358 18
"	" 1884	2,172		21 72				
<sup>4</sup> Calumet	" 1884	29,112		291 12				
"	" 1885	8,627		86 27		327 39		327 39
<sup>4</sup> Cambria	" 1886	50,796			507 96	507 96	\$507 96	
<sup>4</sup> Champion	" 1886	173,914			1,739 14	1,739 14	1,739 14	
<sup>4</sup> Cheshire	" 1880	17,391		173 91				
"	" 1881	13,201		132 01		367 66		367 66
"	" 1882	5,674		56 74				
<sup>4</sup> Chicago	" 1882	5,531		55 31		55 31		55 31
<sup>4</sup> Cleveland	" 1886	217,338			2,176 38	2,176 38	2,176 38	
<sup>4</sup> Cleveland Hematite	" 1880	19,500	1,410	195 00				
"	" 1881	18,847		188 47		383 47		383 47
<sup>1</sup> Colby	" 1886	84,312			843 12	843 12	843 12	
<sup>4</sup> Columbian	" 1881	5,496		54 96				
"	" 1882	11,158		111 58		294 33		294 33
"	" 1883	12,065		120 65				
"	" 1884	714		7 14				
<sup>4</sup> Cornell	" 1881	30,856		308 56		308 56		308 56
<sup>4</sup> Curry	" 1886	4,897			48 97	48 97	48 97	
<sup>4</sup> Dalliba	" 1883	44,836		448 36				
"	" 1884	1,687		16 87		465 23		465 23
<sup>1</sup> Delphic	" 1884	3,410		34 10				
"	" 1885	508		5 08		138 99	138 99	
"	" 1886	9,981			99 81			
<sup>4</sup> Detroit	" 1886	19,755			197 55	197 55	197 55	
<sup>4</sup> Dexter	" 1884	4,878		48 78				
"	" 1885	16,532		165 32		221 00		221 00
"	" 1886	750			7 50			
<sup>4</sup> East Champion	" 1884	4,453		44 53		44 53		44 53
<sup>4</sup> Edwards	" 1880	5,455		54 55		54 55		54 55
<sup>4</sup> Emmett	" 1885	1,763			17 63	17 63		17 63
<sup>4</sup> Erie	" 1883	2,730		27 30				
"	" 1884	5,405		54 05		81 35		81 35
<sup>4</sup> Etna	" 1884	1,091		10 91		10 91		10 91
<sup>4</sup> Great Western	" 1884	22,525		225 25		225 25		225 25
<sup>1</sup> Green Bay	" 1880	3,366		33 66				
"	" 1881	1,529		15 29		48 95		48 95
<sup>4</sup> Hewitt	" 1883	9,666		96 66				
"	" 1884	7,516		75 16		297 36		297 36
"	" 1885	7,927		79 27				
"	" 1886	4,627			46 27			
<sup>4</sup> Humboldt	" 1886	11,776			117 76	117 76	11 76	106 00
<sup>4</sup> Indiana	" 1883	4,176		41 76				
"	" 1884	4,362		43 62		91 74		91 74
"	" 1885	636		6 36				
<sup>4</sup> Iron Cliffs	" 1886	86,783			867 83	867 83	867 83	
<sup>1</sup> Iron River	" 1886	55,693			556 93	556 93	556 93	
<sup>4</sup> Jackson	" 1886	67,657			676 57	676 57	676 57	
<sup>4</sup> Jim Pasco	" 1886	18,349			182 49	182 49	182 49	
<sup>4</sup> Lake Superior	" 1886	226,040			2,260 40	2,260 40	2,260 40	
<sup>4</sup> Lillie	" 1886	708			7 08	7 08	7 08	

<sup>1</sup> Mine in Ontonagon County.<sup>2</sup> Mine in Marquette County.<sup>3</sup> Mine in Baraga County.<sup>4</sup> Mine in Menominee County.<sup>1</sup> Mine in Iron County.<sup>11</sup> Rate of tax on Copper, 75c per ton; on Iron, 1c per ton; on Coal,  $\frac{1}{2}$ c per ton.

\* Balance.

Table No. 49.—Continued.

Companies.	When Due.	11 Basis of Tax.		Unpaid Sept. 30, 1885.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Tons.	Lbs.					
IRON - Continued:								
<sup>6</sup> Lumbermen's .....	July, 1886	124,194						
<sup>4</sup> Manganese .....	" 1880	10,869		\$108 69	\$1,241 94	\$1,241 94	\$1,241 94	
" .....	" 1881	669		6 69		163 33		\$163 33
" .....	" 1885	1,584		15 84				
" .....	" 1886	3,211			32 11			
<sup>4</sup> Marquette and Pacific Rolling Mill .....	" 1876	37,806		378 06				
" .....	" 1877	50,891		508 91				
" .....	" 1878	39,340		393 40				
" .....	" 1879	30,581		305 81				
" .....	" 1880	9,637		96 37		1,870 78		1,870 78
" .....	" 1881	15,172		151 72				
" .....	" 1882	1,668		16 68				
" .....	" 1883	163		1 63				
" .....	" 1885	1,829		18 20				
<sup>7</sup> Mastodon .....	" 1885	18,020		180 20				
<sup>4</sup> McComber .....	" 1886	11,737			117 37	297 57	297 57	
<sup>4</sup> Menominee .....	" 1884	14,676		146 76		146 78		146 78
<sup>4</sup> Metropolitan Iron and Land Co. ....	" 1886	177,978			1,779 78	1,779 78	1,779 78	
<sup>4</sup> Michigamme .....	" 1886	15,420			154 20	154 20	154 20	
<sup>4</sup> Milwaukee .....	" 1886	12,372			123 72	123 72	123 72	
<sup>4</sup> Northwestern .....	" 1886	38,466			384 66	384 66	384 66	
<sup>4</sup> Orion .....	" 1885	10,004		100 04		100 04		100 04
<sup>4</sup> Pabst .....	" 1880	501	246	5 01		5 01		5 01
<sup>4</sup> Paint River .....	" 1886	1,153			11 53	11 53		
" .....	" 1885	11,546		115 46		189 20	189 20	
" .....	" 1886	2,374			23 74			
<sup>4</sup> Pendell .....	" 1884	318		3 18		19 12		19 12
" .....	" 1885	1,594		15 94				
<sup>4</sup> Penn. ....	" 1886	245,868			2,458 68	2,458 68	2,458 68	
<sup>4</sup> Pittsburg and Lake Angeline .....	" 1886	111,051			1,110 51	1,110 51	1,110 51	
<sup>4</sup> Pittsburg and Lake Superior .....	" 1884	20,015		200 15				
" .....	" 1885	11,748		117 43		374 42		374 42
" .....	" 1886	5,679			56 79			
<sup>4</sup> Republic .....	" 1886	240,070			2,490 70	2,490 70	2,490 70	
<sup>4</sup> Saginaw .....	" 1886	18,023			180 23	180 23	180 23	
<sup>4</sup> Spurr Mountain .....	" 1878	22,848		228 48				
" .....	" 1879	2,189		21 89				
" .....	" 1880	1,409		14 09				
" .....	" 1883	8,672		86 72		444 26		444 26
" .....	" 1884	9,106		91 06				
<sup>4</sup> St. Lawrence .....	" 1883	9,982		99 82		209 53		209 53
" .....	" 1884	10,461		104 61				
<sup>4</sup> Swansey .....	" 1882	9,537		95 37		581 01		581 01
" .....	" 1883	31,497		314 97				
" .....	" 1884	13,730		137 30				
" .....	" 1885	3,537		35 37				
<sup>4</sup> Titan .....	" 1886	23,181			231 81	231 81	231 81	
<sup>4</sup> Union Mining Co. ....	" 1882	13,586		135 86		235 73		235 73
" .....	" 1883	9,987		99 87				
<sup>4</sup> Vulcan .....	" 1883	1,778		17 78		17 78		17 78
<sup>4</sup> Watson .....	" 1881	3,104		31 04		31 04		31 04
<sup>4</sup> West Republic .....	" 1886	12,674			126 74	126 74	126 74	
<sup>4</sup> Wetmore .....	" 1885	4,585		45 85		104 72	45 85	58 87
" .....	" 1886	5,887			58 87			
<sup>4</sup> Wheat .....	" 1884	6,625		66 25		226 49	226 49	
" .....	" 1885	6,824		68 24				
" .....	" 1886	9,200			92 00			
Wheeling .....	" 1885	4,068		40 68		104 41		104 41
" .....	" 1886	6,383			63 83			
<sup>4</sup> Winthrop .....	" 1883	23,259		232 59				
" .....	" 1884	18,528		185 28		790 85		790 85
" .....	" 1885	29,693		296 93				
" .....	" 1886	7,415			74 15			

<sup>1</sup> Mine in Ontonagon county.<sup>2</sup> Mine in Marquette county.<sup>3</sup> Mine in Baraga county.<sup>4</sup> Mine in Menominee county.<sup>7</sup> Mine in Iron county.<sup>11</sup> Rate of tax on copper, 75 cents per ton; on iron, 1 cent per ton; on coal, ½ cent per ton.

Table No. 49.—Continued.

Companies.	When Due.	11 Basis of Tax.		Unpaid Sept. 30, 1885.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
		Tons.	Lbs.					
IRON—Continued:								
*Winthrop Hematite.....	July, 1884	31,619	-----	\$316 19		\$1,386 09	-----	\$1,386 09
"                  ".....	1885	53,077	-----	530 77			-----	
"                  ".....	1886	53,918	-----		\$539 13		-----	
*York.....	1885	1,677	-----	16 77		16 77	-----	16 77
Total Iron.....		3,225,275	1,650	\$10,204 85	\$21,942 24	\$32,147 09	\$20,968 95	\$11,160 14
COAL:								
*Corunna.....	July, 1881	12,252	-----	\$61 28		\$146 26	-----	\$146 26
"                  ".....	1882	7,000	-----	35 00			-----	
"                  ".....	1886	10,000	-----		\$50 00		-----	
*Eureka.....	1882	37,477	-----	187 88		187 88	-----	187 88
*Jackson.....	1886	15,558	-----		77 76	77 76	\$77 76	-----
*Michigan.....	1883	21,208	-----	8 31		8 31	-----	8 31
*Porter.....	1886	13,000	-----		65 00	65 00	-----	65 00
*Standard.....	1886	1,500	-----		7 50	7 50	-----	7 50
*Star.....	1886	5,125	-----		25 62	25 62	-----	25 62
Total Coal.....		123,110	-----	\$291 95	\$225 88	\$517 83	\$77 76	\$440 07
Total Copper.....			-----	4,955 96	27,101 87	32,057 83	26,500 46	5,557 37
Total Iron.....			-----	10,204 85	21,942 24	32,147 09	20,968 95	11,160 14
Aggregate to Table No. 44.....			-----	\$15,452 76	\$49,269 99	\$64,722 75	\$47,565 17	\$17,157 58

\* Mine in Marquette County.

\* Mine in Shiawassee county.

\* Mine in Jackson county.

11 Rate of tax on copper, 75 cents per ton; on iron, 1 cent per ton; on coal, 1/2 cent per ton.

\* Balance.





Table No. 50.—Continued.

Companies— <sup>1</sup> Acts 183, 1873, and 152, 1883.	When Due.	Gross Receipts.	Unpaid Sept. 30, 1886.	Charged in 1886.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1886.
Western Car Co. ....	July 1, 1885	"	-----	\$1 00	\$1 00	-----	\$1 00
West Shore Fast Freight Line Co. ....	" 1885	"	-----	82	82	\$0 82	
W. G. Dewing & Sons. ....	" 1886	\$1,200 00	-----	30 00	30 00	30 00	
William Harrison. ....	" 1885	"	-----	1 24	1 24	1 24	
Willow Grove Mining Co. ....	" 1885	"	-----	3 65	3 65	-----	3 65
W. P. Rend & Co. ....	" 1885	"	-----	22 84	22 84	-----	22 84
Woodruff Sleeping & Palace Coach Co. ....	" 1886	7,749 00	-----	198 73	198 73	198 73	
W. W. Starkie & Co. ....	" 1885	"	-----	40	40	-----	40
		\$160,068 91	-----				
Totals to Table No. 44. ....		-----	\$2,478 88	\$4,075 50	\$6,554 88	\$1,857 82	\$4,696 56

<sup>1</sup> Prior to 1884, under Act of 1873, 2 per cent on gross earnings; for 1884 and subsequent years 2½ per cent on gross earnings.

<sup>a</sup> Estimated under Act 57, 1872, and Sec. 7, Act 152, 1883.

<sup>b</sup> Correct—\$20.00 more than shown by Table No. 57, Aud. Gen'l's Report for 1885. See note "b," page 65.

Table No. 51.—Interest on Surplus Revenue, Etc.

Interest on funds deposited.....				\$20,068 87
<b>INTEREST ON OVER-DUE SPECIFIC TAXES:</b>				
<i>Railroads:</i>				
Chicago & Grand Trunk Railway Co.—Tax due in 1885.....	\$480 74			
Detroit, Bay City & Alpena Railroad Co.—Tax due in 1885.....	18 31			
Detroit, Butler & St. Louis Railroad Co.—Tax due in 1885.....	237 15			
Grand Rapids & Indiana Railroad Co.—Tax due in 1885.....	1,105 07			
Ontonagon & Brulé River Railroad Co.—Tax due in 1885.....	3 20			
Paris & Pere Marquette River Railroad Co.—Tax due in 1885.....	17 73			
Paw Paw Railroad Co.—Tax due in 1883.....	\$35 79			
" " " " " " " " 1884.....	25 40			
" " " " " " " " 1885.....	7 10	68 29		
Port Huron & Northwestern Railway Co.—Tax due in 1884.....		456 85		
Toledo, Ann Arbor & Grand Trunk Railway Co.—Tax due in 1882.....	\$521 12			
Toledo, Ann Arbor & Grand Trunk Railway Co.—Tax due in 1883.....	569 83	1,090 45		
Toledo & South Haven Railroad Co.—Tax due in 1883.....	\$23 84			
" " " " " " " " 1884.....	24 41			
" " " " " " " " 1885.....	7 60	55 85	\$3,583 64	
<i>Mining:</i>				
Delphic Mine—Tax due in 1884.....	\$4 36			
" " " " " " " " 1885.....	30	\$4 66		
Mastodon Iron Co.—Tax due in 1885.....	\$13 70			
" " " " " " " " 1886.....	71	14 41		
Paint River Iron Co.—Tax due in 1885.....	\$8 78			
" " " " " " " " 1886.....	14	8 92		
Peninsula Copper Mining Co.—Tax due in 1884.....	\$31 55			
" " " " " " " " 1885.....	18 40	44 95		
Wetmore Mine—Tax due in 1885.....		2 47		
Wheat Mining Co.—Tax due in 1884.....	\$9 27			
" " " " " " " " 1885.....	4 78	14 05	89 46	
<i>Freight, Sleeping and Palace Car:</i>				
Detroit Iron Furnace Co.—Tax due in 1885.....		\$0 06		
E. C. Walker—Tax due in 1885.....		08		
George H. Hammond & Co.—Tax due in 1884.....	\$10 39			
" " " " " " " " 1885.....	5 20	15 59		
Jackson Rolling Stock Co.—Tax due in 1885.....		11		
New York Central Sleeping Car Co.—Tax due in 1885.....		6 74		
Ozias W. Shipman—Tax due in 1884.....	\$1 47			
" " " " " " " " 1885.....	02	1 49		
Pittsburg & Toledo Dispatch—Tax due in 1885.....		16		
Samuel Cupples Woodenware Co.—Tax due in 1885.....		18		
St. Louis Refrigerator Car Co.—Tax due in 1885.....		16		
William Harrison—Tax due in 1885.....		06	24 57	
<i>River Improvement:</i>				
Alpena South Branch Improvement Co.—Tax due in 1885.....	\$7 00			
Little Wolf Creek Improvement Co.—Tax due in 1885.....	1 75			
Manistee River Improvement Co.—Tax due in 1885.....	4 41			
North Branch Improvement Co.—Tax due in 1885.....	3 50			
South Branch Improvement Co.—Tax due in 1885.....	1 88	18 54		
<i>Plank Road:</i>				
Auburn and Utica Gravel Road Co.—Tax due in 1885.....	\$0 02			
Detroit and Birmingham Plank Road Co.—Tax due in 1885.....	6 44			
Erie and Toledo Plank Road Co.—Tax due in 1884.....	12			
Pontiac and Auburn Plank or Gravel Road Co.—Tax due in 1885.....		06		
Pontiac and Orchard Lake Gravel Road Co.—Tax due in 1885.....	4 90			
Reed Lake Avenue Co.—Tax due in 1885.....	2 02	12 56		
<i>Express:</i>				
Pacific Express Co.—Tax due in 1882.....	\$6 03			
" " " " " " " " 1883.....	13 85			
" " " " " " " " 1884.....	10 73			
" " " " " " " " 1885.....	5 73	\$35 83	85 83	3,715 60
<b>Total to Table No 13.....</b>				\$32,784 47

\* Includes \$11,137.50 interest on U. S. Bonds held by Fund Commissioners.

Table No. 52.—Summary of Reports of Mining

Companies.	Capital Stock Paid in.		Amounts Invested in Real Estate.	Amounts of Personal Property.
	In Cash.	By Conveyance of Property.		
Agogebie Iron and Pine Land Company.....	\$1,800 00	\$20,000 00	\$21,800 00	.....
Allouez Mining Company.....	1,185,104 85	.....	16,968 57	\$49,025 67
Atlantic Mining Company.....	280,000 00	700,000 00	18,664 41	389,886 59
Aurora Iron Mining Company.....	75 00	999,925 00	.....	15,000 00
Calumet and Hecla Mining Company.....	1,200,000 00	.....	4,772,506 28	3,279,615 45
Cambria Mining Company.....	500,000 00	.....	.....	540,149 43
Central Mining Company.....	100,000 00	.....	.....	296,180 44
Champion Iron Company.....	500,000 00	.....	496,000 00	412,087 98
Cleveland Iron Mining Company.....	500,000 00	2,000,000 00	121,771 72	451,556 07
Detroit and Marquette Iron Company.....	100,000 00	100,000 00	1,000,000 00	.....
Grand Rapids Silver Mining Company.....	11,550 00	.....	16,023 94	.....
Iron Cliffs Company.....	1,000,000 00	.....	902,521 41	530,792 62
Jackson Iron Company.....	300,000 00	.....	296,236 66	664,451 08
John Duncan Land and Mining Company.....	41,000 00	87,000 00	72,808 10	.....
Lake Superior Iron Company.....	.....	1,500,000 00	1,320,187 00	553,002 82
Lillie Mining Company.....	500,000 00	.....	.....	488,221 04
Menominee Mining Company.....	100,000 00	.....	63,271 72	1,072,042 09
Michigan Stone Company.....	.....	30,000 00	5,000 00	25,000 00
Michigamme Mining Company.....	.....	500,000 00	500,000 00	91,636 85
Milwaukee Iron Company.....	128,000 00	374,000 00	28,866 20	506,617 44
Osceola Consolidated Mining Company.....	480,000 00	770,000 00	589,276 20	196,454 88
Peninsula Iron Company.....	90,000 00	110,000 00	110,000 00	82,381 51
Penn Iron Mining Company.....	375 00	1,098,475 00	725,630 91	563,927 78
Quincy Mining Company.....	.....	1,000,000 00	.....	491,653 97
Spring Lake Iron Company.....	100,000 00	.....	80,205 67	96,345 05
Sturgeon River Land and Iron Mining Co.....	180 00	6,000 00	6,180 00	.....
Tamarack Mining Company.....	330,000 00	330,000 00	330,000 00	85,908 91
Union Mills Plaster Company.....	.....	108,475 00	.....	7,775 00
Totals.....	\$7,426,064 85	\$9,684,875 00	\$11,504,076 79	\$10,840,486 57

\* Quartz rock.

b Rubble or wall stone.

*Companies received During the Fiscal Year 1886.*

Indebtedness.			Products.						Pig Iron Manufact'd.	
Unsecured or Floating.	Secured or Bonded.	Amount Due the Corporation.	Copper.		Iron Ore.		Other Minerals.		Gross Tons.	Lbs.
			Net Tons.	Lbs.	Gross Tons.	Lbs.	Tons.	Lbs.		
		\$20 06								
\$413 01		451 58	1,065	476						
38,989 79			1,791	532						
408,932 82		2,409,877 92	23,633	1,900	5,340					
6,159 79		64,691 37			50,796					
27,373 46		64,369 60	1,078	1,408		1,250				
32,467 58		92,107 55			173,914					
40,848 78		291,425 95			217,686					
4,963 26		372 12								
58,638 08	\$151,000 00	232,475 13			86,798		4,316		15,718	
140,402 23		321,268 97			67,667				8,899	1,180
20,984 53		458,614 86			226,040					
24,580 51					708					
22,288 95		417,075 38			177,978	40				
8,585 00		5,845 00					9,316			
7,728 20		66,553 87			12,372					
43,000 00		52,891 72			38,465	890				
97,178 23			969	1,169						
11,080 10		35,467 29							7,434	
188,482 52		15 66			245,968					
33,469 65		27,848 78	2,924	497						
25,444 38		63,585 73							17,217	
		120 00								
25,199 50			90	1,669						
14,016 33	37,500 00	5,899 66					6,000			
\$1,412,612 27	\$188,500 00	\$4,691,985 22	31,563	1,741	1,308,567	2,180	19,532		48,708	1,180

\* Cash and property.

\* Gypsum.

**Table No. 53.—Summary of Reports of Plank and Gravel**

Companies.	Year Covered by Report.	Miles Completed.	Cost of Road.	Amount Borrowed.	Amount of all Money Expended.	Capital	
						Amount of.	Paid In.
Alpine Gravel Road Co.....	1885	7	\$22,000 00	-----	\$22,000 00	\$25,000 00	\$22,000 00
Auburn and Utica Gravel Road Co....	1885	4½	26,000 00	-----	206 08	10,000 00	2,800 00
Birmingham and Pontiac Plank Road Co.....	1885	7	18,151 79	-----	18,151 79	25,000 00	18,151 79
Canal Street Gravel Road Co.....	1885	8¾	36,221 62	\$3,750 00	1,628 08	25,000 00	25,000 00
Clyde Plank and Macadamized Road Co.....	1885	7¾	38,559 00	2,000 00	38,559 00	20,000 00	20,000 00
Detroit and Birmingham Plank Road Co.....	1885	18	50,000 00	-----	50,000 00	50,000 00	50,000 00
Detroit and Erin Plank Road Co.....	1885	28	52,000 00	-----	15,313 43	52,000 00	52,000 00
Detroit and Howell Plank Road Co.....	1885	27	90,000 00	-----	11,166 40	90,000 00	90,000 00
Detroit and Lake St. Clair Plank Road Co.....	1885	7½	14,386 27	-----	3,371 70	50,000 00	21,130 00
Detroit and Prairie Mound Plank Road Co.....	1885	7	22,000 00	10,000 00	22,000 00	22,000 00	11,000 00
Detroit and Saline Plank Road Co.....	1885	40	66,263 00	-----	66,263 00	66,263 00	66,263 00
Erie and Toledo Plank Road Co.....	1885	6¾	28,539 00	-----	28,539 00	50,000 00	18,850 00
Grand Rapids and Walker Gravel Road Co.....	1885	8 16-100	17,500 00	-----	2,932 29	25,000 00	17,500 00
Grandville Plank Road Co.....	1885	5	-----	-----	4,653 92	24,000 00	9,800 00
Pontiac and Auburn Gravel Road Co.....	1885	3¾	2,550 00	-----	598 43	10,000 00	2,550 00
Pontiac and Orchard Lake Gravel Road Co.....	1885	10¾	-----	-----	-----	20,000 00	13,000 00
Reed Lake Avenue Co.....	1885	6¾	-----	-----	-----	25,000 00	16,250 00

**Table No. 54.—Receipts from Specific Taxes; Amount of, used in Payment of Interest on Trust Funds; Amount applicable to payment of Interest on Bonded Debt during Fiscal Year.**

1885, Sept. 30.	Specific Tax applicable to payment of Interest.....	-----	-----	\$765,224 84
	Interest on Normal School Fund.....	-----	\$3,722 53	
	"    "    Agricultural College Fund.....	-----	20,571 65	
	"    "    University Fund.....	-----	34,997 15	
	"    "    Primary School Fund.....	\$226,178 21	-----	
	"    "    Five Per Cent Fund.....	18,175 98	244,354 14	308,645 47
		\$244,354 14	\$308,645 47	
	Balance carried to Table No. 55 for payment of interest on Bonded Debt.....	-----	-----	\$461,578 87
	Surplus to Credit of Primary School Interest Fund (Table No. 55).....	445,408 87	445,408 87	
	Total transferred from Specific Tax Fund to Primary School Interest Fund.....	\$689,763 01	-----	
	Aggregate transfers from Specific Tax Fund to Educational Funds.....	-----	\$749,054 34	

*Road Companies received during the Fiscal Year 1886.*

Stock.	Earnings.		Receipts.		Dividends.	Set apart for Repara- tion Fund.	Indeb- tedness.	Net Profits.
Expended.	Whole Amount.	Expended on Road.	From Tolls.	Other Sources.				
\$22,000 00	\$2,842 00	\$1,618 69	\$2,842 00	-----	\$360 00	-----	-----	\$1,223 81
2,900 00	272 75	204 00	272 75	-----	67 67	-----	-----	67 67
18,151 79	1,486 26	1,024 49	1,486 26	-----	456 50	-----	-----	461 77
25,000 00	1,383 67	1,383 67	1,268 07	\$284 50	-----	-----	\$10,721 95	-----
20,000 00	2,368 81	915 43	2,365 11	3 70	272 94	-----	2,000 00	272 94
50,000 00	8,724 67	4,143 70	8,724 67	-----	5,500 00	-----	-----	4,580 97
52,000 00	16,487 82	10,113 43	16,301 17	186 65	5,200 00	\$10,737 01	-----	6,374 99
90,000 00	11,630 76	7,566 40	11,630 76	113 94	3,600 00	960 18	2,500 00	4,064 86
21,130 00	7,366 99	3,371 70	7,366 99	4 00	4,050 00	-----	-----	3,999 29
22,000 00	2,270 51	2,239 67	2,270 51	-----	-----	-----	14,369 06	-----
66,283 00	12,605 05	10,650 76	12,605 05	-----	2,468 88	3,916 00	-----	1,954 29
13,550 00	1,281 47	1,279 35	1,279 35	-----	-----	-----	1,100 00	-----
17,500 00	4,161 54	1,682 29	4,161 54	-----	-----	-----	-----	2,479 25
9,900 00	4,192 78	294 14	4,192 78	-----	2,160 00	-----	-----	3,072 91
2,550 00	814 28	203 13	814 28	-----	215 85	300 00	-----	215 85
-----	-----	1,826 69	2,730 83	-----	900 00	-----	-----	904 14
-----	-----	2,358 11	2,683 50	-----	-----	-----	-----	325 39

**Table No. 55.—Interest on Bonded Debt.**

	<b>1885.</b>		
<b>Sept. 30.</b>	<b>Specific Tax applicable to payment of Interest (from Table No. 54).....</b>		<b>\$461,578 87</b>
	<b>May, 1886, Interest on War Bounty Bonds.....</b>	<b>\$9,086 00</b>	
	<b>Nov., 1886,</b>	<b>8,066 00</b>	<b>16,170 00</b>
	<b>Surplus to Primary School Interest Fund, Table No. 54 (see also Table No. 3).....</b>		<b>\$445,408 87</b>

Table No. 56.—Showing Amount of Cash paid to County Treasurers through Old and New Tax Law Divisions of Account during Fiscal Year ending September 30, 1896

Counties.	Old Tax Law Division of Account.					New Tax Law Division of Account.					Aggregate.
	During Quarter Ending.				Total.	During Quarter Ending.				Total.	
	Dec. 31, 1895.	March 31, 1896.	June 30, 1896.	Sept. 30, 1896.		Dec. 31, 1895.	March 31, 1896.	June 30, 1896.	Sept. 30, 1896.		
Alcona.		\$0 02			\$0 02	\$1,207 80	\$1,829 58	\$404 36	\$1,120 86	\$6,172 60	\$6,173 62
Alcona.						4 16			1,876 89	1,876 89	1,876 89
Alger.					\$83 99	381 83	94 38	75 73	44 39	124 37	178 36
Allegan.		16 17					1,881 36		291 64	717 84	724 01
Alpena.										1,881 36	1,881 36
Antrim.											
Arenac.			38		38	383 80	280 09	91 02	424 84	1,169 75	1,169 08
Baraga.		04			04	608 58	51 41	8 44	42 75	709 22	709 22
Barry.		07			07	27 79	10 12	11 28		49 19	49 26
Bay.		75 71			75 71	1,174 02	11 13			1,185 15	1,200 86
Benzie.		90			90	461 33	56 36	96 92	230 43	905 02	905 02
Berrien.		8 16	96		9 11	2 62		14 19		16 81	26 92
Branch.					2 26	60	31 55		8 14	8 14	8 14
Calhoun.		2 14	13		2 26	21 23		71 19	83 37	115 62	117 78
Cass.	\$0 06		08		54 39	157 01	113 11	122 24	1,566 04	1,968 40	2,042 79
Charlevoix.		01			\$54 36						
Cheboygan.		27 22			27 22	2,033 29	108 41	175 21	561 92	2,876 83	2,904 15
Chippewa.					6 16	1,153 22	7 04			1,160 26	1,166 42
Ciara.		6 16			08	66 65	57 89		92 84	217 38	217 41
Clinton.		08			13	2,656 55	222 72	230 85	1,423 45	4,694 58	4,694 71
Crawford.											
Delta.		28 79			28 79	1,401 11	116 18	315 71	723 69	2,555 68	2,555 47
Eaton.	99				99	57 69	2 40	24 28	24 67	109 04	110 08
Emmet.		18			18	1,267 55	12 25	25 42		1,305 23	1,305 40
Genesee.		21			21	598 57	151 38	169 22	553 64	1,471 81	1,498 27
Gladwin.		21 00	46		21 46						
Grand Traverse.						187 52	188 88	154 80	292 83	783 73	783 73
Gratiot.		26 29			26 29	457 81	188 88	189 78	263 53	1,184 99	1,161 28
Hillsdale.		08			08	21 19				21 19	21 27
Houghton.		24			24	10,746 72	11 60	1,072 19		11,680 51	11,681 80
Huron.			14 55		14 55	990 89	889 86	116 50		1,107 39	1,121 94
Ingham.		10 68			10 68	853 51		838 43	562 63	2,699 28	2,670 01
Ionia.		01			01	127 76		72 09	33 09	223 24	223 25
Iosco.		29			28 53	1,251 38	19 77	76 53	2,755 13	4,162 86	4,166 44
Ir n.					09	1,045 75	498 20	9 44	951 41	2,502 20	2,502 29
Isabella.											
Isle Royal.											
Jackon.		38 14			38 99	69 25		20 21		88 46	122 45





Table No. 57.—Showing Amount of Cash received from County Treasurers through Old and New Tax Law Divisions of Account during Fiscal Year ending September 30, 1886

Counties.	Old Tax Law Division of Account.					New Tax Law Division of Account.					Aggregate.
	During Quarter Ending				Total.	During Quarter Ending				Total.	
	Dec. 31, 1885.	March 31, 1886.	June 30, 1886.	Sept. 30, 1886.		Dec. 31, 1885.	March 31, 1886.	June 30, 1886.	Sept. 30, 1886.		
Alcona.....	\$0 41	.....	\$5 90	\$21 01	\$27 32	\$97 28	\$293 20	\$2,549 36	\$185 91	\$3,005 73	\$3,123 05
Alger.....	.....	.....	.....	50 54	50 54	.....	.....	.....	40 95	40 95	91 49
Algon.....	.....	.....	.....	2,954 39	2,954 39	4 16	27,225 15	353 76	110 74	27,718 81	30,573 20
Alpena.....	8 95	.....	.....	6 19	15 14	191 68	885 91	1,591 53	285 45	2,404 57	2,419 71
Antrim.....	.....	.....	.....	.....	1,119 67	.....	865 53	.....	.....	865 53	1,965 20
Arenac.....	6 09	13 65	.....	111 57	136 31	3 68	141 94	473 02	23 12	646 76	733 07
Baraga.....	98	.....	.....	.....	98	76 07	2,023 61	79 73	298 76	3,383 22	3,384 20
Barry.....	1 82	.....	.....	23 61	24 43	55 12	1,191 80	25,364 79	102 19	25,713 90	25,738 33
Bay.....	2,038 55	.....	.....	.....	2,038 55	6,135 47	11,493 27	.....	19,000 00	36,623 74	38,697 29
Benzie.....	23 85	.....	02	15 72	39 59	218 37	270 05	2,643 40	97 58	3,234 41	3,274 00
Berrien.....	17 53	56 34	.....	315 65	389 52	114 51	30,494 67	179 88	119 20	30,905 26	31,294 78
Branch.....	.....	.....	.....	25 18	25 18	76 96	85,115 99	625 55	66 03	85,865 53	85,910 71
Calhoun.....	3 67	8 44	.....	73 68	86 79	144 23	42,219 90	7,692 32	126 20	50,132 68	50,268 47
Cass.....	.....	1 70	.....	12 62	14 32	62 21	31,749 27	44 30	39 03	31,891 81	31,909 13
Charlevoix.....	19	.....	.....	.....	19	65 45	321 10	3,494 73	118 51	3,999 86	4,000 04
Chippewa.....	63 45	.....	33 99	79 33	177 28	355 42	5,538 32	313 33	223 76	6,490 43	6,607 71
Chippewaga.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clare.....	165 82	.....	.....	64 32	165 82	421 35	464 08	.....	4,481 12	5,366 55	5,332 37
Clinton.....	5 91	6 59	.....	.....	12 50	23 18	10,278 92	1,000 00	6,845 24	23,147 34	23,212 45
Crawford.....	.....	.....	.....	.....	.....	76 32	253 84	1,009 45	146 79	2,091 40	2,103 90
Delta.....	331 85	45 04	85 17	69 50	1,031 56	567 66	806 54	2,753 13	252 89	5,383 12	6,414 68
Emmet.....	4 64	04	.....	22 88	22 92	42 87	82,674 54	44 22	38 48	82,796 11	82,821 08
Genesee.....	5 71	.....	.....	46 79	62 50	201 25	712 21	1,025 43	1,938 89	1,913 58	1,913 58
Gladwin.....	75 51	47 07	.....	.....	122 53	135 33	42,735 41	125 88	43,280 21	43,312 71	43,312 71
Grand Traverse.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gratiot.....	11 32	.....	50	107 63	119 45	157 32	890 52	5,903 06	292 53	7,243 65	7,243 65
Hillsdale.....	2 10	.....	.....	.....	2 10	120 16	14,341 84	104 61	82,5 65	14,902 56	15,021 71
Houghton.....	45 66	53 85	.....	.....	76 51	57 67	46 63	42,821 57	42 86	42,968 63	42,970 73
Huron.....	.....	692 62	.....	.....	692 62	68 94	5,092 00	26 77	.....	5,787 71	5,863 22
Ingham.....	6 41	.....	22	419 96	466 59	96 53	23,561 19	5,131 05	122 57	6,924 72	7,617 34
Ionia.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iosco.....	7 74	.....	01	.....	32	82 60	32,750 04	59 38	80 95	32,973 97	32,973 29
Iron.....	.....	.....	.....	.....	7 75	109 53	329 00	2,653 70	254 51	3,346 74	3,364 49
Isabella.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Isabella.....	2 47	.....	.....	24 51	26 98	73 68	8,233 00	135 70	128 75	8,541 13	8,568 11
Is'e Royal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson.....	1,071 19	12 91	45	.....	1,064 56	230 23	54,544 25	97 33	199 30	55,421 11	56,503 67



Table No. 58.—Paid Counties from Primary School Interest Fund during Fiscal Year.

Counties.	Primary School Interest Fund Apportioned to Counties.				
	In November, 1885.		In May, 1886.		Total Paid to Counties during Fiscal Year ending September 30, 1886.
	Number of Children.	Amount Apportioned in November.	Number of Children.	Amount Apportioned in May.	
Totals.....	574,810	<sup>a</sup> \$414,487 98	568,148	<sup>b</sup> \$380,088 68	\$794,561 66
Alcona.....	1,179	\$348 88	1,194	\$764 16	\$1,613 04
Alger.....	.....	.....	165	106 60	106 60
Allegan.....	12,518	9,012 96	12,551	8,089 04	17,052 00
Alpena.....	8,647	2,625 84	8,864	2,472 96	5,098 80
Antrim.....	2,787	2,006 64	2,944	<sup>k</sup> 1,896 92	3,902 56
Arenac.....	1,280	885 60	1,238	782 08	1,667 68
Baraga.....	745	536 40	883	538 12	1,069 52
Barry.....	7,916	5,699 52	7,906	5,059 84	10,759 36
Bay.....	14,888	10,344 96	14,715	9,417 60	19,762 56
Benzie.....	1,461	1,051 92	1,498	955 52	2,007 44
Berrien.....	12,167	8,780 24	12,098	7,742 72	16,502 96
Branch.....	7,965	5,766 40	7,915	5,065 60	10,822 00
Calhoun.....	11,964	8,606 88	11,884	7,606 76	16,212 64
Cass.....	6,344	4,567 68	6,281	4,019 84	8,587 52
Charlevoix.....	2,861	2,059 92	2,968	1,896 32	3,956 24
Cheboygan.....	8,127	2,251 44	8,170	2,088 80	4,280 24
Chippewa.....	2,178	1,568 16	2,473	<sup>i</sup> 1,759 12	3,327 28
Clare.....	1,364	982 08	1,582	980 48	1,962 56
Clinton.....	8,673	6,244 56	8,896	5,655 04	11,899 60
Crawford.....	606	496 32	614	392 96	829 28
Delta.....	2,841	1,685 52	2,844	1,500 16	3,185 68
Easton.....	9,315	6,706 80	9,516	6,090 24	12,797 04
Emmet.....	2,525	1,818 00	2,542	1,628 88	3,444 88
Genesee.....	11,880	8,510 40	11,931	7,685 84	16,146 24
Gladwin.....	474	841 28	509	325 76	667 04
Grand Traverse.....	2,207	2,209 04	3,672	2,260 08	4,659 12
Greatlot.....	8,127	5,851 44	8,243	<sup>m</sup> 5,549 28	11,400 67
Hillsdale.....	9,468	6,812 64	9,352	5,985 28	12,797 92
Houghton.....	8,754	6,302 88	9,256	5,922 84	12,225 72
Huron.....	8,774	6,317 28	9,474	6,068 36	12,386 64
Ingham.....	10,619	7,645 68	10,747	6,878 08	14,523 76
Ionia.....	9,817	7,068 24	9,846	6,801 44	13,269 68
Iosco.....	2,851	2,052 72	3,068	1,976 32	4,029 04
Iron.....	.....	.....	.....	.....	.....
Isabella.....	5,181	3,694 32	5,819	3,404 16	7,098 48
Isle Royal.....	.....	.....	.....	.....	.....
Jackson.....	12,704	9,146 88	12,774	8,175 36	17,322 24
Kalamazoo.....	9,987	7,154 64	10,205	6,595 20	19,749 84
Kalkaska.....	1,422	1,023 84	1,520	972 80	1,996 64
Kent.....	25,583	18,419 76	25,967	16,618 88	35,038 64
Keweenaw.....	1,464	1,054 08	1,309	897 76	1,991 84
Lake.....	1,856	1,336 32	1,870	1,196 80	2,533 12
Lapeer.....	9,873	7,138 69	10,067	6,455 08	13,594 87
Leelanaw.....	2,862	1,722 24	2,462	1,556 48	3,278 72
Lenawee.....	14,287	10,286 84	14,162	9,067 28	19,351 12
Livingston.....	<sup>d</sup> 6,445	4,678 84	6,470	4,140 80	8,819 64
Mackinac.....	<sup>e</sup> 1,361	1,028 28	1,460	984 40	1,962 68
Macomb.....	<sup>f</sup> 10,862	8,070 56	10,966	7,018 24	15,088 79
Manistee.....	5,680	4,086 80	6,140	3,829 60	8,026 40
Manitou.....	408	296 76	524	295 36	629 12
Marquette.....	9,368	6,744 96	9,468	6,059 52	12,804 48
Mason.....	<sup>g</sup> 3,925	2,894 12	3,955	2,550 40	5,444 52
Mecosta.....	5,991	4,313 52	6,846	4,061 44	8,374 96
Menominee.....	4,442	3,186 24	4,999	3,125 36	6,353 60
Midland.....	<sup>h</sup> 2,907	2,122 80	3,129	2,008 56	4,125 36

Table No. 58.—Continued.

Counties.	Primary School Interest Fund Apportioned to Counties.				
	In November, 1885.		In May, 1886.		Total Paid to Counties during Fiscal Year ending September 30, 1886.
	Number of Children.	Amount Apportioned in November.	Number of Children.	Amount Apportioned in May.	
Milwaukee.....	749	\$530 28	814	\$520 96	\$1,050 24
Monroe.....	11,779	8,480 88	11,888	7,576 32	16,057 20
Montcalm.....	10,788	7,768 76	10,768	6,888 32	14,657 08
Montmorency.....	286	162 72	286	187 52	350 24
Muskegon.....	11,406	8,212 32	11,675	7,472 00	15,684 32
Newaygo.....	5,584	4,020 48	5,795	3,708 80	7,729 28
Oakland.....	11,506	8,224 32	11,413	7,304 32	15,528 64
Oceana.....	4,569	3,226 68	4,740	3,028 60	6,255 28
Ogemaw.....	911	655 92	1,183	725 12	1,381 04
Ontonagon.....	1,128	812 16	1,072	686 08	1,498 24
Oscoda.....	4,503	3,241 44	4,702	3,008 28	6,250 72
Oscoda.....	301	216 72	384	245 76	462 48
Otsego.....	1,124	816 48	1,163	744 32	1,560 80
Ottawa.....	13,044	9,391 68	12,702	8,120 28	17,512 96
Presque Isle.....	1,068	768 96	1,326	963 20	1,701 20
Roscommon.....	413	296 64	408	267 92	554 56
Saginaw.....	23,006	16,619 84	23,215	14,837 60	31,457 94
Sanilac.....	11,179	8,048 88	17,312	11,079 68	19,128 56
Schoolcraft.....	716	515 52	7,791	4,986 24	5,501 76
Shiawassee.....	8,762	6,301 44	11,796	7,549 44	13,850 88
St. Clair.....	16,917	12,180 24	659	421 76	12,602 00
St. Joseph.....	7,885	5,677 20	8,960	5,734 40	11,411 60
Tuscola.....	10,332	7,475 04	10,336	6,614 40	14,089 44
Van Buren.....	9,210	6,681 20	9,343	5,979 52	12,610 72
Washtenaw.....	12,924	9,305 28	13,081	8,339 84	17,645 12
Wayne.....	64,490	46,432 80	72,919	46,668 16	93,100 96
Wexford.....	2,963	2,232 80	3,162	2,028 68	4,261 48

\* \$0.72 per capita on 574,810 children is \$413,868 20  
to which add for deficiencies in 1884  
and May, 1885

c	1884	\$30 13
d	1885	38 44
e	1885	43 36
f	1884	111 35
	1885	116 96
g	1884	68 12
h	1884	29 76
i	1884	55 02
j	1885	106 64
		604 78

Total amount paid as above..... \$414,467 98

b \$0.64 per capita on 593,143 children is \$379,611 52  
to which add for deficiencies in 1885

k	1885	\$11 76
l	1885	176 40
m	1885	209 71
n	1885	84 29
		482 16

Total amount paid as above..... \$380,093 68

Table No. 59.—Taxes, etc., Charged Counties June 30, 1886.

Counties.	Taxes of 1881 and Prior Years.				State Taxes of 1882 and Subsequent Years.				
	Taxes.	Interest.	Expenses of Sale.	Total.	Taxes.	Interest.	Expenses of Sale.	Total.	Aggregate.
Alcona.....	\$14 70	\$5 12	\$1 20	\$21 02	\$11 86	\$1 07	\$3 60	\$16 53	\$37 55-
Alger.....	10 12	3 53	1 80	15 45	11 73	99	4 80	17 52	32 97
Allegan.....	20 69	46 72	2 00	69 41	37 50-	4 84	14 40	56 74	126 15-
Alpena.....	5 94	2 06	1 20	9 22	45 21	3 57	17 40	66 18	75 40-
Antrim.....	10 40	30 54	5 10	46 04	29 98	3 45	14 58	48 01	94 05
Arenac.....	69 21	34 16	8 20	111 57	2 25	34	13 80	16 49	128 08-
Baraga.....					132 24	19 57	8 53	160 34	160 34
Barry.....	12 85	18 53	2 50	33 88	10 77	85	1 80	13 42	47 80-
Bay.....	98 24	32 78	3 43	132 45	238 96	28 89	25 65	293 50	415 95
Benzie.....	10 30	4 52	1 00	15 72	9 62	88	1 80	12 30	28 08-
Berrien.....	217 85	32 16	15 64	315 65	24 56	3 32	12 00	39 88	365 53-
Branch.....	1 58	22 84	70	25 12	5 18	29	60	4 07	29 19-
Calhoun.....	19 79	53 89		73 68	10 14	93	4 80	15 87	89 55-
Cass.....	3 66	7 46	1 50	12 62	5 26	72	60	6 58	19 20-
Charlevoix.....	17 65	6 16	1 20	25 01	20 95	2 58	18 00	41 53	66 54
Cheboygan.....	39 10	49 16	8 40	96 66	20 36	1 90	11 10	33 36	130 02-
Chippewa.....	26 66	8 96	2 04	36 66	707 81	49 88	14 40	771 62	808 23
Clare.....	3 33	3 41	1 00	7 74	34 00	3 70	9 60	47 30	55 04
Clinton.....	19 77	41 05	3 50	64 32	37 90	2 90	4 20	44 40	108 72
Crawford.....					23 22	2 37	13 10	38 69	38 69-
Delta.....	44 06	15 39	10 20	69 65	43 43	5 08	52 00	100 51	170 16-
Eaton.....	5 78	15 87	1 25	22 88	14 65	1 35	3 15	19 15	42 03
Emmet.....	35 57	14 52	5 70	55 79	30 01	4 08	13 50	47 59	103 38-
Genesee.....	21 13	26 23	2 50	49 86	22 12	2 00	4 80	28 92	78 88-
Gladwin.....	744 61	324 43	70 50	1,139 54	54 95	4 21	11 70	70 86	1,210 45
Grand Travi.....	20 99	13 78	5 15	39 92	10 02	98	7 20	18 20	58 12-
Gratiot.....	39 91	63 47	9 20	112 58	27 78	3 02	10 80	41 60	154 18
Hillsdale.....					16 49	1 16	60	18 25	18 25-
Houghton.....	58 40	25 88	13 00	97 28	15 24	1 33	7 50	24 07	121 36
Huron.....	67 55	65 88	16 80	150 23	58 45	7 25	36 95	102 65	262 88-
Ingham.....	77 53	244 75	21 52	343 80	21 28	1 79	4 20	27 27	371 07
Ionia.....					5 88	64	1 20	7 72	7 72-
Iosco.....	9 51	4 28	1 60	15 39	31 53	2 70	18 84	53 06	68 45-
Iron.....	24 98	49 03	39 00	112 96	10 77	1 12	10 20	22 09	135 05
Isabella.....	9 28	13 73	1 50	24 51	21 17	2 03	6 60	29 79	54 30-
Isle Royal.....									
Jackson.....					36 09	4 08	6 30	46 47	46 47-
Kalamazoo.....	11 27	22 08	1 60	34 95	10 11	1 46	6 00	17 57	52 53-
Kalkaska.....	4 67	1 63	60	6 90	11 00	1 12	5 25	17 37	24 27
Kent.....	75 00	70 46	15 45	160 91	63 29	6 38	14 14	83 81	244 73
Keweenaw.....					2 64	37	3 00	6 01	6 01-
Lake.....	10 86	4 57	2 60	18 03	7 75	87	9 00	17 62	35 65
Lapeer.....	73 54	330 87	18 22	422 63	17 93	2 42	5 40	25 75	448 38
Leelanaw.....	9 32	7 86	2 00	19 18	3 32	39	2 40	6 11	25 29-
Lenawee.....	10 80	6 74	5 85	23 39	37 79	3 39	6 60	47 18	70 57
Livingston.....					4 18	31	1 20	5 69	5 69-
Mackinac.....	275 60	179 86		455 46	244 58	22 07	63 00	329 65	735 11
Macomb.....	31 58	119 03	5 30	155 91	60	04		64	156 55-
Manistee.....	205 80	293 42	22 60	521 82	11 09	1 23	14 40	26 72	548 04
Manitou.....					3 63	25		3 88	3 88-
Marquette.....	49 89	38 25	46 25	134 40	37 71	3 12	13 24	54 07	188 47
Mason.....					9 37	1 05	6 10	16 52	16 52-
Mecosta.....	26 34	25 34	5 05	56 73	15 76	1 33	18 20	35 79	92 53
Memuminee.....	5 17	1 98	1 60	8 75	56 50	6 52	117 90	180 92	189 67
Midland.....	13 34	8 65	2 60	24 59	23 63	3 11	18 00	49 74	74 33-
Missaukee.....					11 67	1 29	10 50	23 46	23 46-
Monroe.....	4 49	2 44	1 00	7 93	9 77	1 22	1 80	12 79	20 72-
Montcalm.....	69 12	74 30	10 75	154 17	25 30	3 17	6 00	34 47	188 64
Montmoren'y.....	144 13	51 14	13 00	208 26	35 11	3 04	13 80	51 95	260 21
Muskegon.....	80 00	75 76	7 20	162 96	27 23	2 66	23 40	53 29	216 25-
Newaygo.....	31 79	14 73	4 00	50 52	37 56	4 44	23 40	70 40	120 92
Oakland.....	5 85	2 43	1 60	9 88	16 97	1 67	7 20	25 84	35 73-
Oceana.....	42 39	46 65	8 80	97 84	8 09	91	7 50	16 50	114 34
Ogemaw.....	2 72	85	60	4 27	30 74	2 35	8 55	41 64	45 91
Ontonagon.....	5 78	2 02	1 20	9 00	146 75	19 93	95 66	262 34	271 34

Table 59.—Continued.

Counties.	Taxes of 1881 and Prior Years.				State Taxes of 1882 and Subsequent Years.				
	Taxes.	Interest.	Expenses of Sale.	Total.	Taxes.	Interest.	Expenses of Sale.	Total.	Aggregate.
Osceola.....	\$27 07	\$9 94	\$4 20	\$41 21	\$5 76	\$0 68	\$2 75	\$9 19	\$50 40
Oscoda.....	9 38	3 37	1 20	13 95	19 07	1 81	7 81	28 69	42 64
Otsego.....	8 46	3 42	2 20	14 08	28 64	3 44	18 00	60 08	74 16
Ottawa.....	19 73	46 23	3 87	69 83	12 29	1 54	10 80	24 63	94 46
Presque Isle..	26 87	17 52	5 00	49 39	55 31	8 86	50 40	114 57	163 96
Roscommon ..	20 54	15 79	3 60	39 93	33 17	2 86	8 10	44 13	84 06
Saginaw.....	156 53	423 92	16 00	596 45	69 45	7 81	13 00	90 26	686 71
Sanilac.....	147 06	276 79	30 82	454 67	21 28	2 38	23 10	46 76	501 43
Schoolcraft ..	2 12	74	60	3 46	12 33	1 07	6 00	19 40	22 86
Shiawassee ..	59 06	395 79	10 45	465 30	7 96	57	60	9 15	474 45
St. Clair.....	82 55	95 16	10 80	188 61	51 14	5 09	9 60	65 83	254 44
St. Joseph....	2 21	8 57	90	11 68	15 21	1 14	1 20	17 55	29 23
Tuscola.....	58 47	65 18	17 27	140 92	22 49	2 26	12 00	36 75	177 67
Van Buren ..	1 97	6 13	3 30	11 40	16 14	1 89	10 20	28 23	39 63
Washtenaw...	3 91	45 28	70	49 89	4 52	48	2 40	7 40	57 29
Wayne.....	94 70	120 53	39 50	264 73	283 63	36 00	53 20	373 83	637 56
Wexford.....	6 51	2 27	60	9 38	10 54	1 41	6 00	17 95	27 33
Totals.....	\$3,664 05	\$4,248 25	\$567 32	\$8,499 62	\$3,430 40	\$351 75	\$1,181 50	\$4,913 65	\$13,413 27

**Table No. 60.—Delinquent Taxes of 1885; Acres returned; Valuation of Property Returned; and Amount of Taxes thereon.**

Counties.	Page of Tax Book.	No. of Acres returned.	Valuation of Property.	Taxes returned under New Tax Law.		
				Local, Credited to Co. as Collected at Aud. Gen's Office.	Total of State Credited to Co. when Returned.	Aggregate.
<b>Totals.....</b>	-----	<b>7,654,188.88%</b>	<b>\$47,438,808 64%</b>	<b>\$980,638 52</b>	<b>\$85,169 81</b>	<b>\$1,071,798 38</b>
Alcona.....	179	207,850.02	\$972,540 00	\$17,768 17	\$2,497 92	\$20,266 09
Alger.....	71	150,815.10	652,140 00	6,846 76	-----	6,846 76
Allegan.....	55	69,297.01	319,888 00	6,818 69	551 29	7,369 98
Alpena.....	143	152,596.77	489,001 00	14,889 27	989 29	15,878 56
Antrim.....	143	42,201.89	287,986 00	7,490 52	510 78	8,001 30
Arenac.....	213	90,244.56	298,685 50	10,353 38	-----	10,353 38
Baraga.....	239	107,745.26	262,460 08	6,251 70	643 50	6,895 20
Barry.....	243	6,803.11	105,990 00	1,711 45	261 39	1,972 84
Bay.....	295	111,637.92	3,342,464 50	123,204 18	8,025 65	132,229 83
Benzie.....	391	58,684.98	204,923 00	5,076 84	477 87	5,554 21
Berrien.....	181	12,170.26	284,407 50	6,982 68	592 73	7,525 41
Branch.....	321	2,480.48	80,780 00	599 89	182 11	782 00
Calhoun.....	311	8,584.38	191,835 00	3,065 15	448 98	3,514 08
Cass.....	313	2,551.92	32,280 00	223 49	77 20	300 69
Charlevoix.....	105	67,416.47	363,401 00	8,569 18	645 44	9,214 62
Cheboygan.....	113	187,980.60	8,287 81	14,280 15	1,274 51	15,554 66
Chippewa.....	261	680,032.52	1,564,871 00	39,980 19	1,577 89	41,558 08
Clare.....	411	102,542.37	375,299 50	6,894 98	683 02	7,522 96
Clinton.....	391	4,334.39	120,243 00	1,170 24	223 84	1,398 58
Crawford.....	309	100,717.87	594,443 00	10,643 08	872 08	11,515 11
Delta.....	420	183,554.95	968,205 45	12,092 42	1,537 38	13,629 81
Eaton.....	400	7,643.54	128,110 00	4,026 85	270 81	4,297 66
Emmet.....	195	91,491.88	449,949 50	10,125 88	1,123 80	11,249 68
Genesee.....	411	6,787.84	230,125 00	2,817 35	544 49	3,361 84
Gladwin.....	381	132,361.36	330,214 32	16,658 64	781 34	17,439 98
Grand Traverse.....	45	41,448.61	212,444 50	3,968 82	376 99	4,345 81
Gratiot.....	345	57,146.51	654,832 00	15,422 89	1,249 58	16,672 47
Hillsdale.....	365	810.45	51,065 00	360 04	113 39	473 43
Houghton.....	331	97,062.70	940,925 00	10,029 09	452 01	10,481 10
Huron.....	166	167,515.53	596,077 00	11,563 34	1,171 90	12,735 24
Ingham.....	273	8,033.28	355,480 00	6,157 81	634 82	6,792 63
Ionia.....	35	6,233.93	133,139 00	7,324 82	272 86	7,597 78
Iosco.....	167	156,089.81	467,613 50	14,674 30	1,256 97	15,931 27
Iron.....	-----	-----	-----	-----	-----	-----
Isabella.....	147	101,390.81	521,847 18%	14,337 87	1,041 40	15,379 07
Isle Royal.....	-----	-----	-----	-----	-----	-----
Jackson.....	53	4,780.02	297,757 50	4,099 56	852 22	4,951 78
Kalamazoo.....	361	1,745.25	41,850 00	523 91	98 81	622 72
Kalkaska.....	405	145,173.27	854,169 00	12,995 06	1,475 89	14,470 45
Kent.....	421	28,272.39	1,115,112 94	22,435 19	2,091 80	24,526 99
Keweenaw.....	63	51,485.77	368,924 00	3,915 92	405 55	4,321 47
Lake.....	403	96,108.32	342,832 50	8,896 55	754 03	9,650 58
Lapeer.....	117	20,568.99	197,374 00	4,932 08	461 89	5,443 97
Leelanaw.....	41	32,432.68	106,138 00	2,907 87	271 67	3,179 54
Lenawee.....	309	5,109.75	322,434 00	4,540 14	613 76	5,153 90
Livingston.....	299	3,819.32	74,055 00	948 65	156 88	1,105 53
Mackinac.....	153	184,867.67	708,750 07	22,409 53	2,632 21	25,041 74
Macomb.....	297	3,793.80	125,085 00	1,443 81	132 16	1,595 77
Manistee.....	117	99,996.84	532,715 71	14,959 27	789 62	15,748 89
Manitou.....	287	33,973.04	53,166 00	2,487 18	293 27	2,780 45
Marquette.....	442	421,652.33	3,391,097 40	39,645 84	2,076 29	41,722 13
Mason.....	391	72,126.06	404,411 25	9,761 16	632 67	10,423 83
Mecosta.....	349	104,573.74	961,942 38	21,156 74	1,297 14	22,423 88
Menominee.....	363	114,311.45	788,407 00	11,432 25	620 53	15,053 81
Midland.....	426	105,632.06	428,323 55	17,395 20	1,176 26	18,471 46
Missaukee.....	361	163,509.16	832,070 95	14,324 09	1,063 87	15,387 96
Monroe.....	149	14,770.89	267,080 00	2,462 02	581 78	3,043 80

Table No. 60.—Continued.

Counties.	Page of Tax Book.	No. of Acres returned.	Valuation of Property.	Taxes returned under New Tax Law.		
				Local, Credited to Co. as Collected at Aud. Gen'l's Office.	Total State Credited to Co. when Returned.	Aggregate.
Montcalm.....	436	66,558.03	\$783,048 88	\$17,373 62	\$1,664 70	\$19,038 32
Montmorency.....	279	280,749.80	603,520 00	23,479 02	1,781 11	25,260 13
Muskegon.....	125	79,650.09	1,196,192 00	18,627 25	1,000 71	19,627 96
Newaygo.....	355	133,190.54	615,528 00	11,398 05	1,106 99	13,004 04
Oakland.....	341	4,728.65	178,410 00	1,560 09	422 68	1,982 77
Oceana.....	127	86,431.45	323,333 66	6,333 67	563 16	6,916 83
Ogemaw.....	397	134,370.50	445,884 00	13,790 76	826 12	14,616 88
Ontonagon.....	205	494,364.41	824,242 00	10,965 38	806 62	11,674 00
Osceola.....	193	86,487.77	439,188 32	9,276 83	563 47	9,870 30
Oscoda.....	431	150,299.90	440,442 00	11,908 29	1,185 29	13,093 58
Otsego.....	269	106,194.64	539,399 00	12,397 69	862 90	13,260 59
Ottawa.....	359	38,267.44	517,450 00	9,140 92	673 19	9,819 11
Presque Isle.....	331	213,642.13	818,156 00	36,005 62	1,721 54	34,727 16
Roscommon.....	85	125,420.96	473,377 96	8,107 04	1,166 30	9,263 34
Saginaw.....	255	106,966.60	1,860,364 33	51,425 62	3,829 21	55,254 73
Sanilac.....	217	126,329.49	552,622 00	20,165 89	1,053 69	21,219 58
Schoolcraft.....	315	139,183.40	596,159 00	11,852 32	1,323 88	13,176 20
Shiawassee.....	217	11,349.86	212,550 00	3,178 37	419 90	3,598 27
St. Clair.....	155	27,463.85	569,446 00	12,112 39	1,064 06	13,176 45
St. Joseph.....	371	3,161.98	103,398 00	851 55	226 59	1,077 14
Tuscola.....	297	67,264.71	484,426 50	11,145 98	956 77	12,102 75
Van Buren.....	245	212,696.02	259,692 50	2,796 68	542 55	3,339 24
Washtenaw.....	59	1,249.18	53,885 00	680 66	120 75	701 41
Wayne.....	308	14,825.64	5,000,948 00	25,531 81	10,529 48	35,861 29
Wexford.....	271	87,720.99½	322,356 75	7,875 11	653 66	8,528 77



**Table No. 61.**—Showing by Counties, the Amount of Delinquent State Tax of 1882 and Subsequent the Amount collected by the Auditor General; also, the Amount

Counties.	Debits.									
	Returns of Delinquent State Tax.			Delinquent State Tax Refunded.			Aggregate.	Net.		Aggregate.
	Previous Years.	Current Year.	Total.	Previous Years.	Current Year.	Total.		[No. 8.]	[No. 9.]	
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]				
Totals .....	\$183,986 15	\$85,169 81	\$269,155 96	\$249 78	\$130 27	\$380 05	\$368,536 01	\$22,937 68	\$164 69	\$175,768 02
Alcona.....	\$2,968 51	\$2,497 92	\$5,461 43				\$5,461 43	\$3,280 47		\$2,180 96
Alger.....								\$32 29		32 29
Allegan.....	1,171 07	551 29	1,722 36	\$1 58		\$1 58	1,723 94	635 33		1,088 61
Alpena.....	1,914 20	999 29	2,913 49		\$0 10	10	2,913 59	1,623 53		1,290 06
Antrim.....	1,242 91	510 78	1,753 69	51		51	1,754 20	402 61		1,351 59
Arenac.....					25	25			120 00	120 25
Baraga.....	1,361 65	643 50	2,005 15		27 32	27 32	2,032 47	747 91		1,284 56
Barry.....	612 10	261 39	773 49				773 49	212 93		560 56
Bay.....	13,569 62	8,025 65	21,595 27	5 21	2 33	8 04	21,603 81	8,734 72		12,868 59
Benzie.....	947 20	477 37	1,424 57	2 53	52	3 05	1,437 62	419 93		1,007 69
Berrien.....	1,438 23	592 73	2,031 06				2,031 06	861 07		1,169 99
Branch.....	279 31	162 11	441 42				441 42	143 17		296 25
Calhoun.....	747 37	443 93	1,191 30				1,196 30	434 96		761 34
Cass.....	237 93	77 20	315 13				315 13	64 52		230 61
Charlevoix.....	1,160 28	645 44	1,805 72	2 17	55	2 72	1,808 44	521 18		1,287 26
Cheboygan.....	2,446 40	1,274 51	3,720 91	1 62	1 62	3 24	3,724 15	1,398 33		2,325 82
Chippewa.....	5,667 74	1,877 89	7,545 63	5 47	1 20	6 67	7,552 30	1,637 50		5,914 80
Clare.....	1,834 69	628 02	2,462 71	25	1 26	1 50	2,464 21	931 36		1,532 85
Clinton.....	716 78	228 34	945 10				945 10	251 21		693 89
Crawford.....	1,635 59	872 08	2,507 67	1 87	1 27	3 14	2,510 81	783 38		1,927 43
Delta.....	2,375 96	1,537 38	3,913 34	20	80	1 00	3,914 34	1,705 12		2,209 22
Eaton.....	515 41	270 31	785 72				785 72	251 27		534 45
Emmet.....	2,369 06	1,128 80	3,497 86	1 70	74	2 04	3,499 90	1,529 75		1,970 15
Genesee.....	881 45	544 49	1,425 94	1 17	1 08	2 25	1,428 19	396 05		1,032 14
Gladwin.....	1,891 44	731 34	2,622 78	4 21	1 34	5 55	2,678 33	1,066 62		1,071 71
Gd. Traverse.....	707 17	376 99	1,084 16				1,084 16	352 99		731 17
Gratiot.....	2,156 08	1,249 58	3,405 66		36	36	3,406 02	1,276 44		2,129 58
Hillsdale.....	224 96	118 39	343 35				343 35	71 50		271 85
Houghton.....	1,180 84	452 01	1,632 85	39	22	61	1,633 46	544 84		1,088 62
Huron.....	3,208 01	1,171 90	4,379 91	3 34	5 01	8 35	4,383 26	1,308 11		3,175 15
Ingham.....	1,624 30	634 82	2,259 12	2 33	18	2 51	2,261 63	715 54		1,546 09
Ionia.....	606 43	272 86	778 34	36	1 63	1 99	780 33	225 49		554 84
Iosco.....	1,977 51	1,256 97	3,234 48	1 84		1 64	3,236 32	2,117 41		1,118 91
Iron.....									12 40	12 40
Isabella.....	2,066 61	1,041 40	3,108 01	8 15	66	8 81	3,116 82	1,365 01		1,751 81
Isle Royal.....										
Jackson.....	1,558 58	852 22	2,410 80				2,410 80	1,122 39		1,288 41
Kalamazoo.....	417 20	98 81	516 01				516 01	85 14		430 87
Kalkaska.....	3,929 43	1,475 39	5,404 87	4 12	90	5 02	5,409 89	773 38		4,631 51
Kent.....	4,358 65	2,091 80	6,450 45		94	94	6,451 39	2,296 46		4,154 93
Keweenaw.....	849 57	405 55	1,255 12	30		30	1,255 42	473 92		781 50
Lake.....	2,084 90	754 03	2,838 93	9 48	60	10 06	2,848 99	547 84		2,301 15
Lapeer.....	1,005 50	461 89	1,467 39	5 32		5 32	1,472 71	602 73		899 98
Leelanaw.....	602 35	271 67	874 02		44	44	874 46	306 15		568 31
Lenawee.....	867 33	613 76	1,481 59				1,481 59	780 62		720 97
Livingston.....	245 01	156 88	401 89				401 89	120 96		280 93
Mackinac.....	5,647 35	2,602 21	8,249 56	6 66	6 40	13 06	8,262 62	2,510 51		5,752 11
Macomb.....	390 67	192 16	582 83				582 83	98 78		489 05
Manistee.....	1,900 96	739 62	2,640 58	14 34	76	15 10	2,705 68	592 35		2,113 33

\* Less than shown in Table No. 68, Col. 3, A. G. Report for 1885, by reason of cross entry for error in returns of 2 cents in Mackinac Co. and 16 cents in Ontonagon Co.

Years returned to the Auditor General's office; also, the Amount collected by County Treasurers, and thereof refunded; also, the Amount charged back to Counties.

Credits.									
Delinquent State Tax Collected.						Delinquent State Tax Charged Back to Counties by Auditor General.			Counties.
By County Treasurers.			At Auditor General's Office.						
Total.	Current Year.	Previous Years.	Total.	Current Year.	Previous Years.	Total.	Current Year.	Previous Years.	
[No. 11.]	[No. 12.]	[No. 13.]	[No. 14.]	[No. 15.]	[No. 16.]	[No. 17.]	[No. 18.]	[No. 19.]	
\$121,029 15	\$51,353 68	\$71,675 47	\$43,346 15	\$11,176 94	\$32,169 21	\$9,387 72	\$3,423 47	\$5,964 25	
\$486 95	\$168 88	\$320 02	\$1,512 86	\$444 36	\$1,168 50	\$79 15	\$11 86	\$67 29	Alcona.
987 85	545 06	442 79	20 69	8 80	11 89	32 29	11 73	20 56	Alger.
906 83	348 30	557 53	196 83	49 68	146 17	80 07	37 50	42 57	Allegan.
735 59	325 79	459 80	500 34	222 70	277 64	128 40	45 21	83 19	Alpena.
						65 66	29 98	35 68	Antrim.
98 10	97 13	97	2 64	2 64		19 51	2 35	17 16	Arenac.
942 16	452 12	490 04	192 02	96 29	155 73	150 38	132 24	18 14	Baraga.
465 01	215 98	249 03	43 39	12 21	31 18	52 16	10 77	41 39	Barry.
11,823 28	5,003 75	6,873 51	556 77	32 43	483 29	420 56	238 96	181 60	Bay.
736 12	285 22	450 90	213 97	81 71	132 26	57 60	9 62	47 98	Benzie.
1,057 74	451 24	606 50	26 00	1 54	23 48	87 25	23 24	63 91	Berrien.
279 82	123 50	156 32	6 89	52	6 37	11 54	3 18	8 36	Branch.
699 84	278 78	391 06	51 99	11 06	40 93	39 51	10 14	29 87	Calhoun.
229 38	86 65	142 73	5 46		5 46	15 77	5 26	10 51	Cass.
667 63	279 36	388 27	559 00	151 87	407 13	60 63	20 95	39 68	Charlevoix.
1,285 17	674 54	680 63	876 05	268 00	608 05	84 60	20 36	64 24	Cheboygan.
1,450 35	353 09	1,097 26	2,527 84	410 04	2,117 80	1,926 61	707 24	1,229 27	Chippewa.
874 14	392 41	481 73	554 98	158 81	426 17	73 73	34 00	39 73	Clare.
511 60	243 26	268 34	126 45	80 72	65 73	55 84	37 80	18 54	Clinton.
882 60	223 20	639 40	973 70	262 00	711 70	91 13	22 22	67 91	Crawford.
1,247 09	533 77	813 32	945 78	188 10	457 66	216 37	43 43	172 94	Delta.
453 30	188 75	264 05	58 49	26 91	31 58	22 66	14 07	8 59	Eaton.
1,243 52	599 02	749 50	525 09	79 45	445 64	96 54	30 01	66 53	Emmet.
994 73	467 27	517 51	8 01	88	7 63	39 35	17 61	21 74	Genesee.
682 41	412 68	249 73	324 87	85 96	238 94	84 43	54 95	29 43	Gladwin.
409 62	171 25	228 37	269 54	81 26	188 28	52 01	10 02	41 99	Gd.Traverse
1,716 12	1,086 85	679 27	839 97	123 66	216 81	216 81	27 78	45 71	Gratiot.
228 38	88 11	140 27	22 82	5 60	17 22	20 65	16 49	4 16	Hillsdale.
915 08	455 28	459 80	109 69	59 98	49 71	63 85	15 24	48 61	Houghton.
2,770 30	943 37	1,826 93	291 05	93 33	197 72	118 80	58 45	55 35	Huron.
647 28	330 93	316 35	843 50	282 35	561 15	55 31	21 28	34 03	Ingham.
476 80	259 24	217 65	60 17	12 45	47 72	17 78	5 88	11 90	Ionia.
258 30	171 00	187 39	656 50	232 52	423 98	104 02	31 52	72 50	Iosco.
1,036 15	536 72	519 43	654 50	178 54	475 96	12 40	10 77	1 63	Iron.
						41 16	21 17	19 99	Isabella.
1,080 00	601 70	497 30	8 61	67	5 94	182 80	36 09	146 71	Isle Royal.
405 51	109 56	295 95	7 96	06	7 90	17 40	10 11	7 29	Jackson.
1,822 05	782 96	1,049 07	2,738 71	566 71	2,172 00	60 15	11 00	49 15	Kalamazoo.
3,284 71	1,703 79	2,180 92	73 52	21 42	52 10	226 70	63 29	163 41	Kalkaska.
609 98	283 33	326 63	161 55	104 43	57 12	9 99	2 64	7 35	Kent.
1,195 13	525 58	669 55	1,071 36	126 20	945 16	31 66	7 75	26 91	Keweenaw.
801 49	413 62	387 87	42 81	3 87	38 94	25 68	17 93	7 75	Lake.
449 57	167 03	282 54	105 67	30 65	74 92	11 17	3 32	7 85	Lapeer.
682 32	315 23	347 09	43		43	58 22	37 79	20 43	Leelanaw.
247 51	123 88	123 63	20 99	4 45	16 54	12 43	4 18	8 25	Lenawee.
1,518 30	926 13	582 67	3,119 86	728 62	2,391 24	1,118 45	244 58	898 87	Livingston.
461 32	205 78	256 54	23 16	12 77	10 39	4 57	60	3 97	Mackinac.
1,631 19	626 71	1,004 48	442 28	91 45	350 83	39 86	11 09	28 77	Macomb.
									Manistee.

\* Exclusive of amounts credited counties to correct errors, as follows: Berrien Co., \$1.22; Eaton Co., \$0.56; Genesee Co., \$4.51; Oakland Co., \$0.62.

\* \$5.23 less than shown in Table No. 68, Col. 17, A. G. Report for 1885, by reason of cross entry for error in amount charged back to Tuscola.

Table No. 61.—Continued.

Counties.	Debits.									
	Returns of Delinquent State Tax.			Delinquent State Tax Refunded.			Aggregate.	Net.		Aggregate.
	Previous Years.	Current Year.	Total.	Previous Years.	Current Year.	Total.		[No. 8.]	[No. 9.]	
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]	[No. 7.]			[No. 10.]
Manitou.....	\$411 36	\$293 27	\$704 63	—	—	—	\$704 63	\$427 65	—	\$276 98
Marquette....	3,212 92	2,076 29	5,289 21	\$0 60	\$0 88	\$0 98	5,290 19	2,150 31	—	3,139 88
Mason.....	1,126 61	662 67	1,789 28	—	2 25	2 25	1,791 53	643 77	—	1,247 76
Mecosta.....	2,624 78	1,267 14	3,891 92	25	21 78	22 03	3,913 95	1,730 37	—	2,183 68
Menominee...	1,254 92	620 53	1,875 45	—	3 23	3 29	1,878 74	758 30	—	1,120 44
Midland.....	2,909 91	1,176 26	4,086 17	1 24	50	1 74	4,087 91	1,337 49	—	2,250 42
Missaukee....	2,926 95	1,063 87	3,990 82	3 33	10 03	13 96	4,004 78	839 06	—	3,165 27
Monroe.....	1,027 95	581 78	1,609 73	—	—	—	1,609 73	473 13	—	1,136 60
Montcalm....	3,851 73	1,664 70	5,516 43	—	66	66	5,517 09	2,740 65	—	2,776 44
M'tmorency...	3,299 06	1,781 11	5,080 17	22 99	4 20	27 19	5,107 36	2,036 31	—	3,071 06
Muskegon....	1,539 18	1,000 71	2,539 89	07	13	20	2,540 09	933 36	—	1,606 73
Newaygo.....	2,745 56	1,105 99	3,851 55	2 20	—	2 20	3,853 75	1,210 23	—	2,643 52
Oakland.....	814 23	422 08	1,236 31	—	2 43	2 43	1,239 34	337 83	—	901 51
Oceana.....	1,435 96	583 16	2,019 12	44	1 14	1 58	2,020 70	610 57	—	1,410 13
Ogemaw.....	2,421 23	826 12	3,247 35	51	34	85	3,248 20	1,651 18	—	1,597 02
Ontonagon...	2,314 66	806 62	3,123 28	06	29	37	3,123 65	1,077 44	—	2,046 21
Osceola.....	1,587 92	593 47	2,181 39	84	—	84	2,182 23	578 06	—	1,556 17
Oscoda.....	2,944 30	1,185 29	4,129 59	86	2 04	2 90	4,132 49	1,643 36	—	2,484 13
Otsego.....	2,968 61	862 90	3,831 51	110 53	46	110 99	3,962 50	1,245 54	—	2,716 96
Ottawa.....	1,462 02	678 19	2,140 21	—	38	38	2,140 59	889 04	—	1,251 55
Presque Isle..	3,358 67	1,721 54	5,080 21	2 11	—	2 11	5,082 32	1,911 33	—	3,170 99
Roscommon...	2,665 57	1,156 30	3,821 87	6 40	46	6 86	3,828 73	2,309 69	—	1,519 04
Saginaw.....	7,157 72	3,329 21	10,986 93	5 18	2 81	7 99	10,994 92	3,918 43	—	7,076 49
Sanilac.....	2,004 89	1,063 69	3,068 58	* 1 29	1 11	2 40	3,069 98	916 04	—	2,145 94
Schoolcraft..	4,348 07	1,323 88	5,671 95	45	77	1 22	5,673 17	1,062 35	—	4,620 32
Shiawassee...	1,136 20	419 90	1,556 10	—	—	—	1,556 10	325 07	—	1,231 03
St. Clair.....	1,985 21	1,064 06	3,049 27	—	—	—	3,049 27	1,271 64	—	1,777 63
St. Joseph....	801 24	225 59	526 83	—	—	—	526 83	204 96	—	321 86
Tuscola.....	1,992 73	956 77	2,949 55	* 1 50	—	1 50	2,951 05	1,063 07	—	1,887 98
Van Buren....	1,061 43	542 56	1,603 99	—	4 73	4 73	1,608 72	492 70	—	1,116 02
Washtenaw...	320 81	120 75	441 56	—	—	—	441 56	84 37	—	357 19
Wayne.....	26,610 79	10,529 48	37,140 27	—	10 47	10 47	37,150 74	8,266 24	—	28,784 50
Wexford.....	1,608 92	663 66	2,262 58	3 55	71	4 26	2,266 84	592 24	—	1,674 60

\* Sanilac includes and Tuscola excludes nine cents transferred to correct error.

Table No. 61.—Continued.

Credits.									Counties.
Delinquent State Tax Collected.						Delinquent State Tax Charged Back to Counties by Auditor General.			
By County Treasurers.			At Auditor General's Office.						
Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]	Current Year. [No. 15.]	Previous Years. [No. 16.]	Total. [No. 17.]	Current Year. [No. 18.]	Previous Years. [No. 19.]	
\$22 53 2,338 88 1,052 14 1,610 17 862 32	\$44 80 1,051 51 460 62 676 44 407 26	\$177 63 1,261 87 591 52 938 73 455 06	\$35 61 752 62 173 40 486 15 136 96	\$16 44 221 51 69 93 72 64 58 28	\$19 17 531 11 103 47 418 51 77 70	\$18 84 54 38 22 22 87 36 122 16	\$3 63 37 71 9 37 15 76 56 50	\$15 21 16 87 12 85 71 60 65 66	Manitou. Marquette. Mason. Mecosta. Menominee.
1,753 60 1,123 73 926 18 2,269 38 465 20	718 35 485 43 359 29 995 33 212 90	1,035 25 638 30 566 89 1,264 05 262 30	409 75 2,012 73 175 42 388 48 2,437 02	76 30 517 97 49 63 128 60 737 16	338 45 1,494 76 126 79 209 88 1,699 86	87 07 29 26 35 00 78 58 168 88	28 63 11 67 9 77 25 30 36 11	58 44 17 59 25 23 53 28 183 72	Midland. Missaukee. Monroe. Montcalm. M'tmorency
1,471 30 2,044 49 831 56 1,240 06 615 04	653 03 692 39 300 57 563 69 194 31	818 27 1,352 10 530 99 676 26 420 73	75 82 516 41 20 85 147 20 918 76	30 11 159 05 44 38 94 266 32	45 71 357 36 20 41 108 26 662 44	59 61 82 62 49 10 22 88 63 22	27 23 37 56 16 35 8 09 30 74	32 38 45 06 32 75 14 79 32 48	Muskegon. Newaygo. Oakland. Oceana. Ogemaw.
705 05 1,065 36 467 48 1,128 87 1,127 77	331 18 418 03 151 60 300 62 558 37	373 87 647 33 315 88 838 25 569 40	1,063 61 465 39 1,918 12 1,467 99 67 76	325 92 108 64 331 30 428 39 25 63	737 69 361 75 1,586 82 1,099 60 42 13	307 55 26 43 98 53 110 10 56 02	146 75 5 76 19 07 33 64 12 29	160 80 19 66 79 46 71 46 43 73	Ontonagon. Oscoda. Oscoda. Otsego. Ottawa.
1,107 23 383 51 4,436 34 1,736 06 1,750 17	524 01 115 20 2,978 83 797 23 517 02	583 22 268 31 3,447 51 957 85 1,233 15	1,900 36 1,055 66 3,447 51 368 00 2,830 76	579 88 244 28 124 44 85 07 660 30	1,320 48 811 38 249 36 272 98 2,160 46	163 40 79 87 276 35 52 86 49 39	55 31 33 17 69 45 21 28 12 33	108 09 46 70 206 90 31 58 37 06	Presque Isle. Roscommon Saginaw. Sanilac. Schoolcraft.
1,086 41 1,595 33 294 66 1,621 99	507 74 793 08 117 12 681 66	588 67 802 25 177 54 940 33	119 10 86 40 3 68 211 87	31 34 12 36 41 49 81	87 76 74 04 8 27 162 06	15 52 96 90 23 51 54 12	7 98 51 14 15 21 22 49	7 54 44 76 8 30 31 63	Shiawassee. St. Clair. St. Joseph. Tuscola.
939 00 329 97 23,071 38 329 37	433 44 113 72 10,305 29 846 25	505 56 216 25 17,766 09 488 12	126 91 11 24 158 86 820 79	40 71 ----- 107 99 186 00	86 20 11 24 50 90 634 79	50 11 15 98 554 23 24 44	16 14 4 52 233 63 10 54	33 97 11 46 270 60 13 90	Van Buren. Washtenaw. Wayne. Wexford.

• Erroneously reported at \$12.79 in 1885.

• \$7.23 less than reported in Col. 17, Table No. 68, Report for 1885, by reason of error in printing \$1.00 and \$6.23, shown in note "a," p. 83.

**Table No. 62.**—*Showing by Counties the Amount of Interest, Collection Fee, and Expense of Sales; also the Expenses of Clerk hire, Advertising Charges, Postage, etc., connected*

Counties.	Debits.									
	Interest, Collection Fee, and Expense of Sales Refunded.			Clerk Hire, Advertising Charges, Postage, Etc.			Aggregate.	Net.		Aggregate.
	Previous Years.	Current Year.	Total.	Previous Years.	Current Year.	Total.				
Totals.....	\$50 52	\$116 74	\$167 26	\$115,222 72	\$30,662 42	\$146,905 14	\$196,072 40	\$124,348 45	\$224 40	\$71,948 35-
Alcona.....	-----	-----	-----	\$1,923 95	\$2,139 88	\$4,063 83	\$4,063 83	\$3,170 97	-----	\$892 86
Alger.....	-----	-----	-----	-----	-----	-----	-----	-----	\$116 09	116 09
Allegan.....	\$0 12	-----	\$0 12	858 25	633 14	1,491 39	1,491 51	787 51	-----	704 00
Alpena.....	-----	\$0 07	07	1,589 04	1,968 46	3,555 50	3,555 57	2,918 94	-----	636 63
Antrim.....	1 32	-----	1 32	758 57	432 01	1,190 58	1,191 90	616 58	-----	575 32
Arenac.....	45	71	1 16	-----	551 70	551 70	552 88	-----	98 11	650 97
Baraga.....	-----	2 85	2 85	873 51	642 04	1,515 55	1,518 40	980 61	-----	557 79
Barry.....	-----	-----	-----	308 23	200 61	508 84	508 84	329 49	-----	179 35
Bay.....	77	4 35	5 12	8,183 18	5,256 64	13,439 82	13,444 94	10,468 98	-----	2,975 96
Benzie.....	29	07	36	575 13	398 25	973 38	971 74	612 80	-----	368 94
Berrien.....	-----	-----	-----	876 18	647 28	1,523 46	1,523 46	1,061 19	-----	462 27
Branch.....	-----	-----	-----	164 31	116 05	280 36	280 36	183 83	-----	96 53
Calhoun.....	-----	15	15	448 49	310 46	758 95	759 10	567 90	-----	191 80-
Cass.....	-----	-----	-----	109 49	66 52	176 01	175 01	105 10	-----	69 91
Charlevoix.....	2 25	09	2 34	675 80	470 32	1,146 12	1,148 46	628 47	-----	519 99
Cheboygan.....	22	78	1 00	1,556 86	1,461 01	3,017 87	3,018 87	1,899 20	-----	1,119 67
Chippewa.....	71	1 69	2 40	3,357 27	1,611 14	4,968 41	4,970 81	2,423 89	-----	2,546 92
Clare.....	64	11	75	1,348 35	865 90	2,214 25	2,215 00	1,491 86	-----	723 14
Clinton.....	-----	-----	-----	488 97	178 44	663 41	663 41	459 88	-----	204 03
Crawford.....	15	80	95	1,056 85	800 02	1,856 87	1,857 82	964 54	-----	893 28
Delta.....	01	2 64	2 65	1,529 52	1,723 94	3,253 46	3,256 11	2,051 46	-----	1,204 65
Eaton.....	-----	-----	-----	344 16	197 49	541 65	541 65	383 90	-----	177 75
Emmet.....	08	80	88	1,462 10	1,044 82	2,506 92	2,507 80	1,581 93	-----	925 87
Genesee.....	16	85	1 01	489 59	391 14	880 73	881 74	567 97	-----	313 77
Gladwin.....	66	66	1 32	1,351 25	1,332 24	2,683 49	2,684 61	1,902 90	-----	781 91
Gr. Traverse.....	-----	-----	-----	456 74	331 18	787 92	787 92	445 71	-----	322 21
Gratiot.....	-----	74	74	1,374 11	1,008 79	2,382 90	2,383 64	1,354 28	-----	1,029 36
Hillsdale.....	-----	-----	-----	140 99	73 63	214 62	214 62	166 42	-----	48 20
Houghton.....	07	1 29	1 36	690 19	922 98	1,613 17	1,614 53	619 79	-----	964 74
Huron.....	50	5 50	6 00	1,956 84	1,006 80	2,963 64	2,969 64	1,910 70	-----	1,058 94
Ingham.....	25	02	27	965 48	536 10	1,501 58	1,501 85	823 17	-----	678 68
Ionia.....	08	1 78	1 81	319 28	203 71	522 99	524 80	345 24	-----	179 56
Iosco.....	15	-----	15	1,405 52	1,653 71	3,059 23	3,059 38	2,232 61	-----	776 77
Iron.....	-----	-----	-----	-----	-----	-----	-----	-----	10 20	10 20
Isabella.....	62	78	1 40	1,400 66	1,079 40	2,480 06	2,499 46	1,328 35	-----	1,176 11
Isle Royal.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Jackson.....	-----	-----	-----	907 01	576 53	1,483 54	1,483 54	1,069 16	-----	394 38
Kalamazoo.....	-----	-----	-----	256 44	92 39	348 83	348 83	239 94	-----	106 89
Kalkaska.....	97	08	1 00	2,168 70	1,010 42	3,179 12	3,180 12	2,100 38	-----	1,079 74
Kent.....	-----	2 14	2 14	2,624 17	1,616 33	4,240 50	4,242 64	2,891 08	-----	1,351 56
Keweenaw.....	09	-----	09	549 07	415 23	964 30	964 39	629 06	-----	335 33
Lake.....	5 61	12	5 73	1,159 45	679 48	1,838 93	1,844 66	1,125 04	-----	719 62
Lapeer.....	65	-----	65	666 46	363 90	1,030 36	1,031 01	700 63	-----	330 38
Leelanaw.....	-----	94	94	408 08	270 85	678 93	677 87	371 08	-----	306 79
Lenawee.....	-----	-----	-----	570 37	419 93	990 30	990 30	764 62	-----	225 68
Livingston.....	-----	-----	-----	160 26	123 98	284 19	284 19	181 71	-----	102 48
MacKinnac.....	88	6 44	7 32	3,360 44	1,332 43	5,192 87	5,200 19	3,441 12	-----	1,759 07
Macomb.....	-----	-----	-----	215 05	123 34	337 39	337 39	246 79	-----	90 60
Manistee.....	91	1 53	2 44	1,398 09	1,073 86	2,371 95	2,374 39	1,139 30	-----	1,235 09
Manitou.....	-----	-----	-----	318 95	299 71	618 66	618 66	536 14	-----	82 52

Collected on the Delinquent State Tax of 1889 and Subsequent Years; also the amount thereof Refunded; with the Collection of said Tax; also the Net Loss or Gain to the State to date.

Credits.									
Interest, Collection Fee, and Expense of Sales.						Expense of Sales Charged back to Counties.			Counties.
Collected by County Treasurers.			Collected at Auditor General's Office.			Total. [No. 17.]	Current Year. [No. 18.]	Previous Year. [No. 19.]	
Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]	Current Year. [No. 15.]	Previous Years. [No. 16.]				
\$53,772 91	\$26,175 87	\$18,597 04	\$17,047 54	\$6,892 85	\$6,654 69	\$1,127 90	\$1,127 90		Totals.
\$51 08	\$229 65	\$141 38	\$518 23	\$308 50	\$309 73	\$3 60	\$3 60		Alcona.
677 14	541 12	186 02	111 29	111 29	1 25	4 80	4 80		Alger.
522 87	318 63	204 24	12 46	11 21	45 23	14 40	14 40		Allegan.
339 58	244 03	95 50	96 38	51 13	68 93	17 40	17 40		Alpena.
509 23	506 52	2 71	221 16	182 23		14 58	14 58		Antrim.
505 23	389 43	116 80	127 94	101 09	26 85	13 80	13 80		Arenac.
170 18	123 15	47 03	43 08	14 82	23 21	8 53	8 53		Baraga.
2,739 41	1,623 00	1,166 41	7 37	3 75	3 62	1 80	1 80		Barry.
277 25	182 93	94 32	180 90	75 23	95 67	25 65	25 65		Bay.
440 35	325 65	114 70	79 39	49 43	30 46	1 80	1 80		Benzie.
95 13	60 89	34 24	11 12	6 21	4 91	10 80	10 80		Berrien.
173 10	127 57	47 53	80	14	6 23	80	80		Branch.
67 66	50 72	16 94	11 90	5 67	6 23	4 80	4 80		Calhoun.
303 08	213 53	89 53	1 65		1 65	80	80		Cass.
768 71	501 42	287 29	198 91	106 83	92 08	18 00	18 00		Charlevoix.
1,823 22	459 61	1,163 61	339 86	175 61	184 25	11 10	11 10		Cheboygan.
532 61	410 77	121 84	909 30	463 43	445 82	14 40	14 40		Chippewa.
169 83	128 01	41 87	180 93	86 06	94 87	9 60	9 60		Clare.
472 46	209 11	263 35	29 35	19 43	10 52	4 20	4 20		Clinton.
858 56	667 60	230 96	407 72	210 76	196 96	13 10	13 10		Crawford.
156 27	117 17	38 10	194 09	99 16	94 93	52 00	52 00		Delta.
735 54	533 86	221 98	19 33	12 92	6 41	3 15	3 15		Eaton.
309 14	205 83	103 23	156 53	43 79	112 74	13 50	13 50		Emmet.
592 53	370 77	222 06	1 63	84	79	3 00	3 00		Genesee.
224 86	149 76	75 10	177 83	123 31	54 07	11 70	11 70		Gladwin.
899 44	738 43	151 01	90 15	53 58	36 57	7 20	7 20		G- Traverse.
44 45	24 56	19 92	129 12	69 62	59 50	10 80	10 80		Gratiot.
904 29	734 31	169 93	3 12	98	2 14	80	80		Hillsdale.
903 60	518 31	385 29	82 95	73 95	8 99	7 50	7 50		Houghton.
373 78	290 20	83 58	118 39	67 72	50 67	36 95	36 95		Huron.
182 71	119 14	43 57	300 70	182 39	118 31	4 20	4 20		Ingham.
435 47	296 63	136 79	15 65	3 46	12 19	1 20	1 20		Ionia.
922 53	696 45	226 10	322 46	211 81	110 65	18 84	18 84		Iosco.
396 67	291 58	95 09	246 96	137 16	109 80	10 20	10 20		Iron.
99 06	58 39	40 69	1 41	15	1 26	6 60	6 60		Isabella.
204 14	181 72	122 42	3 81	03	3 78	6 00	6 00		Isle Royal.
1,318 54	848 91	469 63	770 35	301 12	469 23	5 25	5 25		Jackson.
279 63	170 51	109 12	18 83	12 04	6 84	14 14	14 14		Kalamazoo.
267 43	266 91	100 57	52 70	45 46	7 24	3 00	3 00		Kalkaska.
314 22	234 10	80 12	343 14	33 47	259 67	9 00	9 00		Kent.
256 45	151 32	107 16	10 76	1 63	9 13	5 40	5 40		Keweenaw.
219 61	164 82	54 79	45 91	26 78	19 13	2 40	2 40		Lake.
94 71	69 22	25 49	07		07	6 00	6 00		Lapeer.
735 35	500 78	234 57	6 57	4 76	1 81	1 20	1 20		Leelanaw.
88 37	45 90	42 47	910 72	529 63	381 09	63 00	63 00		Lenawee.
1,045 29	762 31	235 98	2 23	1 46	77				Livingst'n.
66 62	46 48	20 14	173 40	73 88	98 52	14 40	14 40		Mackinac.
			15 90	10 70	5 20				Macomb.
									Manistee.
									Manitou.

Exclusive of amounts credited counties to correct errors, as follows: Berrien county, \$1.20; Genesee county, \$1.80; Oakland county, \$0.60.

Table No. 62.—Continued.

Counties.	Debits.									
	Interest, Collection Fee, and Expenses of Sales Refunded.			Clerk Hire, Advertising Charges, Postage, Etc.			Aggregate.	Net.		Aggregate.
	Previous Year.	Current Year.	Total.	Previous Year.	Current Year.	Total.				
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]		[No. 7.]	[No. 8.]	
Marquette.....	\$0 07	\$1 31	\$1 38	\$2,561 66	\$2,400 57	\$4,962 23	\$4,963 61	\$2,070 94	-----	\$2,992 67
Mason.....	-----	1 88	1 88	765 57	715 75	1,481 32	1,483 20	718 24	-----	769 96
Mecona.....	01	24 13	24 14	1,586 76	1,171 59	2,758 35	2,782 49	1,542 60	-----	1,239 99
Menominee....	01	5 26	5 27	1,136 58	956 81	2,093 39	2,098 66	874 52	-----	1,424 14
Midland.....	1 48	64	2 12	1,847 84	1,499 73	3,347 57	3,349 69	1,945 49	-----	1,404 20
Missaukee....	1 73	5 22	6 95	1,732 86	1,311 25	3,044 11	3,051 06	1,133 72	-----	1,917 34
Monroe.....	-----	-----	-----	595 55	385 27	980 82	980 82	714 50	-----	296 32
Montcalm....	-----	1 06	1 06	2,699 12	1,423 96	4,123 08	4,124 14	2,860 48	-----	1,263 66
M'tmorency...	1 68	3 16	4 84	2,073 54	2,286 09	4,359 63	4,364 47	2,770 07	-----	1,594 40
Muskegon....	63	63	1 26	1,229 91	1,223 27	2,452 18	2,453 44	1,061 60	-----	1,361 84
Newaygo.....	64	-----	64	1,802 93	1,176 08	2,979 01	2,979 65	1,852 22	-----	1,127 43
Oakland.....	-----	10 07	10 07	470 49	296 70	767 19	777 26	561 36	-----	215 90
Oceana.....	07	2 23	2 30	987 05	835 14	1,822 19	1,824 49	774 98	-----	1,049 51
Ogemaw.....	03	38	41	1,807 49	1,674 35	3,481 84	3,482 25	2,238 11	-----	1,244 14
Ontonagon...	-----	82	82	1,561 50	1,308 38	2,870 88	2,871 70	1,561 78	-----	1,319 92
Osceola.....	* 08	-----	08	1,088 04	623 40	1,661 44	1,661 52	758 45	-----	903 07
Oscoda.....	* 18	72	90	1,553 94	1,206 87	2,760 81	2,761 71	1,764 73	-----	996 98
Otsego.....	8 84	72	9 56	2,117 96	778 40	2,896 36	2,905 92	1,921 08	-----	964 84
Ottawa.....	-----	1 91	1 91	994 37	798 42	1,792 79	1,799 70	940 88	-----	848 87
Presque Isle	14	-----	14	2,244 54	2,145 41	4,389 95	4,390 09	2,874 90	-----	1,515 19
Roscommon...	44	04	48	1,678 43	1,704 86	3,383 31	3,383 79	2,834 58	-----	549 21
Saginaw.....	68	4 75	5 38	4,172 75	3,058 41	7,231 16	7,236 54	4,616 55	-----	2,619 99
Sanilac.....	17	2 13	2 30	1,408 60	1,054 17	2,462 77	2,465 07	1,066 62	-----	1,368 45
Schoolcraft...	10 37	51	10 88	2,756 55	1,308 29	4,064 84	4,075 72	2,053 87	-----	2,021 85
Shiawassee...	-----	-----	-----	651 60	330 55	982 15	982 15	599 20	-----	382 95
St. Clair....	-----	-----	-----	1,181 53	855 36	2,036 89	2,036 89	1,327 54	-----	709 35
St. Joseph...	-----	-----	-----	230 89	147 91	378 80	378 80	302 54	-----	76 26
Tuscola.....	14	-----	14	1,297 99	895 03	2,193 02	2,193 16	1,220 35	-----	962 81
Van Buren....	-----	88	88	690 60	457 86	1,148 46	1,139 34	706 96	-----	432 41
Washtenaw...	-----	-----	-----	167 14	94 75	261 89	261 89	156 35	-----	105 54
Wayne.....	-----	8 26	8 26	15,471 93	6,738 52	22,210 45	22,218 71	16,877 81	-----	5,336 40
Wexford.....	4 62	2 10	6 72	1,025 61	659 12	1,684 73	1,691 45	924 99	-----	786 46

\* Osceola exclusive, and Oscoda inclusive of five cents transferred to correct error.

Table No. 62.—Continued.

Credits.										Counties.
Interest, Collection Fee, and Expenses of Sales.						Expense of Sales Charged back to Counties.				
Collected by County Treasurers.			Collected at Auditor General's Office.							
Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]	Current Year. [No. 15.]	Previous Years. [No. 16.]	Total. [No. 17.]	Current Year. [No. 18.]	Previous Year. [No. 19.]		
\$2,500 40	\$1,784 94	\$765 46	\$379 08	\$228 23	\$150 80	\$13 24	\$13 24	-----	Marquette.	
832 07	405 39	256 68	181 79	63 71	38 08	6 10	6 10	-----	Mason.	
1,052 53	758 93	298 60	169 26	96 41	75 85	18 20	18 20	-----	Mecosta.	
1,224 47	855 18	399 29	81 77	62 45	19 32	117 90	117 90	-----	Menominee.	
1,287 02	882 76	354 26	149 18	63 63	85 55	18 00	18 00	-----	Midland.	
1,080 84	910 39	150 45	848 00	371 82	474 18	10 50	10 50	-----	Missaukee.	
209 67	110 95	96 72	54 85	19 70	35 15	1 80	1 80	-----	Monroe.	
1,134 96	860 15	294 88	102 68	58 99	43 79	6 00	6 00	-----	Montcalm.	
203 84	72 81	231 08	1,276 78	522 52	753 94	13 80	13 80	-----	M'tmorency.	
1,273 87	737 11	536 76	64 57	52 01	12 56	23 40	23 40	-----	Muskegon.	
902 38	540 00	322 38	196 65	116 24	80 41	28 40	28 40	-----	Newaygo.	
205 23	132 43	72 75	4 07	83	3 24	6 60	6 60	-----	Oakland.	
978 89	758 10	220 79	63 12	33 13	29 99	7 50	7 50	-----	Oceana.	
555 45	358 49	196 96	680 14	269 27	410 87	8 55	8 55	-----	Ogemaw.	
848 73	569 43	279 30	375 53	209 72	165 81	95 66	95 66	-----	Ontonagon.	
697 11	480 26	216 85	203 21	96 35	106 86	2 75	2 75	-----	Oscoda.	
223 61	119 44	108 17	768 56	215 76	550 80	7 81	7 81	-----	Oscoda.	
361 74	175 63	186 06	605 10	314 10	291 00	18 00	18 00	-----	Otsego.	
779 59	628 20	153 39	58 48	38 25	20 23	10 80	10 80	-----	Ottawa.	
432 97	257 55	225 42	981 82	486 96	494 84	50 40	50 40	-----	Presque Isle.	
254 15	109 96	144 19	286 96	149 60	137 36	8 10	8 10	-----	Roscom'on.	
1,441 45	1,784 23	637 22	165 54	107 39	58 15	13 00	13 00	-----	Saginaw.	
1,128 89	868 74	270 15	206 46	84 73	121 74	23 10	23 10	-----	Sanilac.	
904 44	469 45	524 99	1,021 41	438 68	587 73	6 00	6 00	-----	Schoolcr'ft.	
354 13	255 74	96 39	28 22	10 92	17 30	60	60	-----	Shiawassee.	
682 26	514 33	167 98	17 49	7 95	9 54	9 60	9 60	-----	St. Clair.	
74 56	58 21	15 35	50	13	37	1 20	1 20	-----	St. Joseph.	
945 03	552 53	295 50	102 78	34 88	68 90	12 00	12 00	-----	Tuscola.	
395 78	342 26	93 53	26 43	13 14	13 29	10 20	10 20	-----	Van Buren.	
99 90	65 31	34 59	3 24	-----	3 24	2 40	2 40	-----	Washten'w.	
5,240 29	2,611 48	2,628 81	42 91	34 27	8 64	53 20	53 20	-----	Wayne.	
459 51	293 53	165 96	800 95	125 19	175 76	6 00	6 00	-----	Wexford.	



**Table No. 63.**—Showing the Amount of Delinquent State Tax of 1883, and subsequent Years, returned to the Auditor General's Office; the Amount Discharged from the Books by Collectors and otherwise; also, the Amount Undischarged September 30, 1886.

1886.		Dr.	Cr.
Sept. 30	To Balance, September 30, 1885.....	\$78,420 85	
	Returns of State Tax of 1885 (Table No. 61, Col. 2).....	85,169 81	
	Cash, State Tax of 1882 and subsequent years, refunded (Table No. 61, Col. 5).....	130 27	
	Errors in State Tax charged back to counties.....	13 28	
	By State Tax of 1882, and subsequent years, collected in counties from treasurers' duplicates.....		
	State Tax of 1882, and subsequent years, collected in counties at tax sale.....		\$30,907 79
	State Tax of 1882, and subsequent years, charged back to counties (Table No. 61, Col. 18, with note "b").....		14,355 89
	Cash, State Tax of 1882 and subsequent years, collected at Auditor General's Office (Table No. 61, Col. 15).....		3,430 40
	Errors in credit of returns of State Tax (Table No. 61, note "a").....		11,176 94
	Balance (amount undischarged) to new account (Table No. 61, Cols. 8 and 9).....		18
			92,772 99
	Footings.....	\$158,784 19	\$158,784 19

**Table No. 64.**—Showing the Amount Received from Interest, Collection Fees, and Expense of Sale on account of Collections of State Tax of 1883, and subsequent Years; also, Amount Refunded during Fiscal Year closing September 30, 1886.

1886.		Dr.	Cr.
Sept. 30	To Balance, September 30, 1885.....	\$38,021 51	
	Cash, clerks in Auditor General's Office (Table No. 34).....	46,607 23	
	" postage.....	670 50	
	" abstracts from U. S. Land Office.....	296 00	
	" advertising lands (Table No. 43).....	33,108 60	
	" interest, collection fees, and expense of sale refunded (Table No. 62, Col. 2).....	116 74	
	Error in amount charged back to counties (Table No. 62, note "b").....	3 60	
	By Cash, collections at Auditor General's Office (Table No. 62, Col. 15).....		\$3,392 85
	Collections in counties from treasurers' duplicates.....		12,143 47
	Collections in counties at tax sales.....		22,999 81
	" by town treasurers, interest.....		32 09
	Expense of sales charged back to counties (Table No. 62, Col. 18, with note "b").....		1,131 50
	Balance to new account (Table No. 62, Cols. 8 and 9).....		124,124 06
	Footings.....	\$168,824 27	\$168,824 27

\* Includes \$0.73 erroneously charged to sundry counties and corrected by transfer.

**Table No. 65.**—*Showing the Net Balances Sept. 30, 1885, of the Old Tax Law Division of the County Accounts, the Charges and Credits by Classes since, and the Net Balances Sept. 30, 1886.*

1886.		Dr.	Cr.
Sept. 30	To Balance September 30, 1885.....	\$238,006 24	
	Cash paid Counties during year (Table No. 56).....	1,332 89	
	Taxes of 1881 and previous years, etc., collected in Counties, from Treasurers' duplicates.....	701 48	
	Interest charged in County Accounts.....	15,300 66	
	Taxes, etc., charged back to Counties—Aud. General's Office.....	8,499 62	
	State Land Office.....	408 66	
	By Cash from County Treasurers' (Table No. 57).....		\$26,735 32
	Taxes, etc., collected at Land Office.....		1,647 25
	Amount twice charged Counties, under Sec. 124, also Sec's 106 and 109, Tax Law, and interest.....		106 09
	Interest credited in County Accounts.....		866 81
	Errors in Taxes, etc., charged back.....		158 14
	Balance to new account.....		229,918 94
	Footings.....	\$259,429 55	\$259,429 55

**Table No. 66.**—*Showing the Net Balances September 30, 1885, of the New Tax Law Division of the County Accounts, the Charges and Credits, by Classes, since, and the Net Balances Sept. 30, 1886.*

1886.		Dr.	Cr.
Sept. 30	To State Tax of 1885, charged Counties (Table No. 74, Col. 24, Report for 1885).....	\$1,655,361 40	
	Delinquent State Tax, etc., of 1882 and subsequent years, collected in Counties from Treasurers' duplicates.....	49,141 26	
	Delinquent State Tax, etc., of 1882 and subsequent years, collected in Counties, at Tax Sale.....	37,355 20	
	Interest on State Tax, etc., of 1882 and subsequent years, collected by Town Treasurers.....	38 09	
	Delinquent State Tax of 1882 and subsequent years charged back to Counties (Table No. 61, Col. 18 with note "c").....	3,490 40	
	Expense of sale on Delinquent State Tax of 1882 and subsequent years charged back to Counties (Table No. 62, Col. 18 with note "b.").....	1,121 50	
	Interest charged in County Accounts.....	5,629 32	
	Paid Institution for the Deaf and Dumb.....	3,496 82	
	" Michigan Asylum for Insane.....	12,217 79	
	" Northern Asylum for Insane.....	875 10	
	" Troops in Aid of Civil Authorities—Act 169, 1885 (see Table No. 12).....	2,739 23	
	Cash, Local Taxes, etc., of 1882 and subsequent years, refunded (see Table No. 13).....	\$1,207 50	
	" paid County Treasurers (Table No. 56).....	195,729 10	
	Errors in credits of Returns of State Tax (Table No. 61 note "a").....	18	
	Individual Redemptions, collected by County Treasurers.....	14,696 75	
	By Balance September 30, 1885.....		\$44,995
	Cash from County Treasurers (Table No. 57).....	\$1,635,741 64	
	" at Auditor General's Office (Table No. 13).....	163,748 86	
	" at State Land Office (Table No. 13).....	4,051 29	
	Returns of Delinquent State Tax of 1885 (Table No. 60).....		1,808,541 79
	Interest credited in County Accounts.....		85,169 81
	One-half of U. P. Mining Specific Tax collected in Fiscal Year 1886 (Table No. 49).....		1 81
	Errors in State Tax, etc., charged back to Counties.....		23,743 70
	Errors in charges for collection fees refunded.....		18 86
	Error in " Individual Redemptions collected by County Treasurers.....		73
	Balance to new account.....		86
	Footings.....	\$1,982,574 14	\$1,982,574 14





		as Apportioned to
Counties.	pl	Institution for the Deaf and Dumb.
	ss.	Current Expenses.
		Sec. 4, Act 88, 1886. [No. 9.]
Totals.....		\$50,000 00
Alcona.....		\$182 21
Alger.....		182 21
Allegan.....		793 27
Alpena.....		186 10
Antrim.....		171 88
Arenac.....		66 11
Baraga.....		79 33
Barry.....		887 50
Bay.....		1,163 47
Benzie.....		79 33
Berrien.....		899 04
Branch.....		925 48
Calhoun.....		1,480 78
Cass.....		793 27
Charlevoix.....		132 21
Cheboygan.....		185 10
Chippewa.....		185 10
Clare.....		185 10
Clinton.....		899 04
Crawford.....		92 55
Delta.....		185 10
Eaton.....		925 48
Emmet.....		105 77
Genesee.....		1,163 47
Gladwin.....		66 11
Grand Traverse.....		211 54
Gratiot.....		502 41
Hillsdale.....		1,110 58
Houghton.....		343 75
Huron.....		343 75
Ingham.....		978 37
Ionia.....		899 04
Iosco.....		105 77
Iron.....		251 20
Isabella.....		237 98
Isle Royal.....		5 29
Jackson.....		1,639 43
Kalamazoo.....		1,269 24
Kalkaska.....		198 32
Kent.....		2,379 82
Keweenaw.....		145 43
Lake.....		105 77
Lapeer.....		713 94
Leelanaw.....		52 88
Lenawee.....		1,480 78
Livingston.....		793 27
Mackinac.....		132 21
Macomb.....		872 60
Manistee.....		370 19
Manitou.....		5 29
Marquette.....		793 27
Mason.....		211 54
Mecosta.....		317 31
Menominee.....		380 58
Midland.....		132 21
Missaukee.....		171 88
Monroe.....		793 27
Montcalm.....		502 41
Montmorency.....		66 11
Muskegon.....		581 78
Newaygo.....		251 20
Oakland.....		1,427 89
Oceana.....		211 54
Ogemaw.....		79 33
Ontonagon.....		198 32
Osceola.....		198 32
Oscoda.....		52 88
Otsego.....		105 77
Ottawa.....		687 00
Presque Isle.....		66 11
Roscommon.....		79 33
Saginaw.....		1,745 29
Sanilac.....		896 64
Schoolcraft.....		158 00
Shiawassee.....		793 27
St. Clair.....		872 60
St. Joseph.....		851 00
Tuscola.....		528 20
Van Buren.....		740 20
Washtenaw.....		1,586 50
Wayne.....		7,932 77
Wexford.....		171 88

\* Several Counties by the Aud

Reform School. Current Expenses. Sec. 2, Act 65, 1865. [No. 10.]	State Industrial Home for Girls. General and other Expenses. Sec. 2, Act 171, 1886. [No. 11.]	of es ed.	County Indebted- ness to State. Sec. 22, Act 153, 1885. [No. 20.]	Counties.
\$2,000 00	\$25,000 00	67	\$365,986 98	Totals.
\$137 50	\$92 55	81	-----	Alcona.
137 50	92 55	81	-----	Alger.
825 01	555 29	86	\$951 19	Allegan.
192 50	129 57	33	8,541 38	Alpena.
178 75	120 81	45	8,562 44	Antrim.
98 75	46 27	40	-----	Arenac.
82 50	55 53	29	256 01	Baraga.
715 00	481 25	80	124 80	Barry.
1,210 01	814 43	51	31,070 64	Bay.
82 50	55 53	29	-----	Benzie.
985 01	629 33	90	437 44	Berrien.
982 51	647 84	66	83 01	Branch.
1,540 01	1,096 54	66	116 51	Calhoun.
825 01	555 29	85	51 65	Cass.
137 50	92 55	81	-----	Charlevoix.
192 50	129 57	33	-----	Cheboygan.
192 50	129 57	33	2,467 90	Chippewa.
192 50	129 57	33	5,195 23	Clare.
985 01	629 33	90	6,816 73	Clinton.
98 75	46 27	17	-----	Crawford.
192 50	64 78	33	-----	Delta.
982 51	129 57	65	34 69	Eaton.
110 00	74 04	05	2,047 26	Emmet.
1,210 01	814 43	51	225 46	Genesee.
98 75	46 27	40	2,341 28	Gladwin.
230 00	148 08	09	9,885 17	Grand Traverse
522 50	351 63	47	164 76	Gratiot.
1,156 01	777 41	99	42 86	Hillsdale.
367 50	240 63	90	152 99	Houghton.
367 50	240 63	90	4,365 26	Huron.
1,017 50	684 86	18	3,721 62	Ingham.
985 01	629 33	90	47 86	Ionia.
110 00	74 04	05	-----	Iosco.
261 25	175 84	73	1,637 13	Iron.
247 50	186 59	86	-----	Isabella.
5 50	3 70	15	-----	Ile Royal.
1,705 01	1,147 00	22	196 45	Jackson.
1,230 01	898 47	58	9 59	Kalamazoo.
236 25	138 83	21	-----	Kalkaska.
2,473 01	1,965 87	55	883 85	Kent.
151 25	101 80	69	-----	Keweenaw.
110 00	74 04	05	-----	Lake.
743 50	499 76	57	531 69	Lapeer.
55 00	37 02	52	59 18	Leelanaw.
1,540 01	1,096 54	65	114 52	Lenawee.
825 01	555 29	85	8,264 73	Livingston.
137 50	92 55	81	375 58	Mackinac.
907 50	610 82	13	234 94	Macomb.
286 00	259 14	66	5,463 51	Manistee.
5 50	3 70	15	653 02	Manitou.
825 01	555 29	85	182 34	Marquette.
230 00	148 08	09	118 44	Mason.
230 00	223 13	14	48 94	Mecosta.
343 75	281 37	02	390 18	Menominee.
137 50	92 55	81	15,055 41	Midland.
178 75	120 81	45	-----	Missaukee.
825 01	555 29	85	96 12	Monroe.
522 50	351 63	47	3,953 24	Montcalm.
98 75	46 27	40	-----	Montmorency.
605 00	407 23	76	301 23	Muskegon.
261 25	175 84	73	-----	Newaygo.
1,485 00	999 53	13	158 52	Oakland.
230 00	148 08	09	125 05	Oceana.
98 50	55 53	29	-----	Ogemaw.
208 25	128 83	21	8,577 08	Ontonagon.
208 25	128 83	21	-----	Osceola.
55 00	37 02	52	-----	Oscoda.
110 00	74 04	05	-----	Otsego.
715 00	481 25	80	40,321 15	Ottawa.
98 75	46 27	40	-----	Presque Isle.
82 50	55 53	29	-----	Roscommon.
1,815 01	1,221 63	27	111,586 99	Saginaw.
412 50	277 63	43	327 14	Sanilac.
165 00	111 00	57	-----	Schoolcraft.
825 01	555 29	85	40,880 36	Shiawassee.
907 50	610 82	13	17,772 42	St. Clair.
960 00	698 83	42	25,044 49	St. Joseph.
550 00	370 23	23	265 74	Tuscola.
770 00	513 43	33	75 45	Van Buren.
1,850 01	1,110 00	70	82 26	Washtenaw.
8,250 04	5,558 83	49	3,969 96	Wayne.
178 75	120 81	45	-----	Wexford.







Table No. 68.—Classified Summary of Old Tax Law

Counties.	No. of Table.	Debits.				Balances June 30.	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.	1885, Dr.	1886, Cr.
Totals .....		\$2,333 40	\$16,488 63	\$9,822 16	\$28,644 19	\$233,730 77	\$199 97
Alcona .....	71	\$0 02	\$1 96	\$26 82	\$28 80	\$26 51	-----
Alger .....	72	-----	2 80	15 45	17 75	32 79	-----
Allegan .....	73	53 99	198 23	73 04	325 26	2,756 87	-----
Alpena .....	74	16 17	38 20	9 22	63 59	541 39	-----
Antrim .....	75	-----	78 12	46 04	124 16	1,115 99	-----
Arenac .....	76	33	5 18	134 49	140 00	58 30	-----
Baraga .....	77	04	4 43	-----	4 52	64 07	-----
Barry .....	78	07	8 29	33 88	42 24	118 41	-----
Bay .....	79	75 71	134 80	122 45	332 96	1,905 19	-----
Benzie .....	80	90	1 53	15 72	18 20	22 29	-----
Berrien .....	81	9 11	16 78	385 74	411 63	189 51	-----
Branch .....	82	-----	80	25 12	25 42	4 35	-----
Calhoun .....	83	2 26	15 42	32 12	99 80	214 06	-----
Cass .....	84	3 99	27	14 26	18 62	-----	-----
Charlevoix .....	85	01	39	25 01	25 91	12 70	\$54 83
Cheboygan .....	86	27 32	16 39	191 14	235 85	181 20	-----
Chippewa .....	87	-----	38 09	36 66	74 75	544 16	-----
Clare .....	88	6 16	10 96	7 74	24 86	154 97	-----
Clinton .....	89	08	3 24	64 32	67 69	46 25	-----
Crawford .....	90	13	26 26	6 50	32 99	370 86	-----
Delta .....	91	28 79	59 05	196 24	286 08	777 43	-----
Eaton .....	92	67 17	3 68	22 88	93 73	-----	-----
Emmet .....	93	18	21 41	55 79	77 38	805 81	-----
Genesee .....	94	21	25 05	49 96	75 22	357 84	-----
Gladwin .....	95	21 46	19 32	1,255 30	1,296 58	189 35	-----
Grand Traverse .....	96	-----	331 34	39 92	371 76	4,740 61	-----
Gratiot .....	97	26 29	50 18	112 52	189 05	709 65	-----
Hillsdale .....	98	08	9 24	-----	9 32	132 04	-----
Houghton .....	99	79	183 17	127 13	316 09	2,633 25	-----
Huron .....	100	14 55	45 81	150 23	210 09	647 81	-----
Ingham .....	101	10 63	29 44	735 45	775 52	417 48	-----
Ionia .....	102	01	1 40	-----	1 41	19 99	-----
Iosco .....	103	29	24 01	15 39	49 69	435 78	22 29
Iron .....	104	-----	111 23	112 96	224 19	1,588 95	-----
Isabella .....	105	09	11 27	24 51	35 87	161 07	-----
Isle Royal .....	106	-----	-----	-----	-----	-----	-----
Jackson .....	107	28 14	71 38	12 91	122 43	1,001 11	85
Kalamazoo .....	108	03	3 73	34 95	38 71	53 68	-----
Kalkaska .....	109	03	3 59	6 90	10 62	51 22	-----
Kent .....	110	49 59	150 41	197 23	397 23	2,115 00	-----
Keweenaw .....	111	17	19 34	-----	19 51	276 24	-----
Lake .....	112	02	3 16	18 08	21 21	45 20	8 06
Lapeer .....	113	421 01	13 90	422 63	857 54	76 98	-----
Leelanaw .....	114	03	3 54	19 18	22 75	50 63	-----
Lenawee .....	115	-----	2 56	23 39	25 95	86 56	-----
Livingston .....	116	-----	539 32	-----	539 32	7,711 67	-----
Mackinac .....	117	12	13 64	455 46	480 22	194 85	-----
Macomb .....	118	-----	30	155 91	156 11	2 96	-----
Manistee .....	119	23	1 42	528 02	529 66	15 48	-----
Manitou .....	120	01	1 53	-----	1 54	21 39	-----
Marquette .....	121	1 09	22 21	161 80	185 10	298 43	-----
Mason .....	122	06	1 95	1 24	2 25	12 58	4 66
Meecosta .....	123	11	13 96	56 73	70 70	197 97	-----
Menominee .....	124	51	33 58	62 61	91 69	520 35	-----
Midland .....	125	-----	294 02	36 42	430 44	5,622 35	-----
Missaukee .....	126	55	6 96	23 76	36 27	80 80	-----
Monroe .....	127	08	9 55	7 93	17 56	136 37	-----
Montcalm .....	128	17 06	29 98	154 17	201 15	422 37	-----

Division of Tables Nos. 71 to 152 Inclusive.

Footings.	Credits.					Counties.	
	Balances June 30. .		Totals except Balances.	Miscella- neous.	Interest.		Cash.
	1866, Dr.	1866, Cr.					
\$262,564 93	\$218,966 75	1,190 48	42,387 70	1,895 80	1,586 08	\$38,908 82	Totals.
\$55 31	\$21 01	-----	\$34 30	-----	\$1 48	\$32 82	Alcona.
50 54	50 54	-----	-----	-----	-----	-----	Alger.
3,077 13	62 88	-----	3,014 25	96 53	54 07	2,963 65	Allegan.
604 98	6 19	-----	598 79	18 41	30 04	560 34	Alpena.
1,240 15	24 05	-----	1,216 10	71 12	25 31	1,119 67	Antrim.
196 30	111 57	-----	86 73	-----	3 69	88 04	Arenac.
68 59	-----	-----	68 59	-----	3 54	65 05	Baraga.
160 65	22 61	-----	188 04	11 14	6 67	120 23	Barry.
2,238 15	123 89	-----	2,114 26	-----	75 71	2,038 55	Bay.
40 49	15 72	-----	24 77	-----	90	23 87	Benzie.
601 14	315 65	-----	285 49	9 69	12 42	263 38	Berrien.
29 77	25 12	-----	4 65	-----	24	4 41	Branch.
313 88	73 68	-----	240 20	3 28	11 73	226 19	Calhoun.
18 52	12 62	\$5 90	2 00	-----	30	1 70	Cass.
32 99	-----	-----	32 99	78 47	1 63	12 89	Charlevoix.
416 55	79 83	-----	336 72	44 37	13 70	278 65	Cheboygan.
618 91	618 91	-----	-----	-----	-----	-----	Chippewa.
179 83	3 90	-----	175 93	3 90	6 21	165 82	Clare.
113 84	64 32	-----	49 52	-----	2 48	47 04	Clinton.
403 75	-----	-----	403 75	-----	20 39	383 36	Crawford.
1,063 51	60 50	-----	994 01	-----	31 95	962 06	Delta.
93 73	22 88	66 18	4 67	-----	4 63	04	Eaton.
353 19	55 79	-----	327 40	-----	16 95	310 45	Emmet.
433 06	46 79	-----	386 27	3 13	19 59	363 55	Genesee.
1,485 93	1,086 54	-----	399 39	71 91	15 55	311 93	Gladwin.
5,112 37	5,112 37	-----	-----	-----	-----	-----	Grand Traverse.
898 70	107 63	-----	791 07	29 61	39 99	721 47	Gratiot.
141 38	-----	-----	141 38	-----	7 22	134 14	Hilldale.
2,394 34	97 23	-----	2,887 06	-----	143 30	2,743 76	Houghton.
857 40	122 23	-----	735 12	27 70	14 80	692 62	Huron.
1,193 00	459 96	-----	733 04	282 24	26 69	424 11	Ingham.
21 40	-----	-----	21 40	-----	1 09	20 31	Ionia.
558 74	-----	-----	558 74	38 23	27 00	493 51	Iosco.
1,813 14	1,813 14	-----	-----	-----	-----	-----	Iron.
196 94	24 51	-----	172 43	-----	8 89	163 54	Isabella.
1,124 39	-----	-----	1,124 39	84	38 99	1,084 56	Isle Royal.
32 42	34 95	-----	57 47	-----	2 97	54 50	Jackson.
61 84	6 90	-----	54 94	-----	2 84	52 10	Kalamazoo.
2,512 23	160 91	-----	2,351 37	47 36	117 91	2,186 10	Kalkaska.
295 75	-----	-----	295 75	-----	14 94	280 81	Kent.
74 47	-----	-----	74 47	25 79	2 79	45 89	Keweenaw.
994 50	415 69	-----	518 81	409 04	23 13	36 64	Lake.
73 28	19 18	-----	54 20	-----	2 75	51 45	Lapeer.
62 51	23 38	-----	39 13	-----	2 01	37 12	Leelanaw.
8,251 49	8,223 14	-----	28 35	12 97	61	14 77	Lenawee.
694 08	455 46	-----	208 62	-----	10 65	197 97	Livingston.
158 97	155 91	-----	3 06	-----	16	2 90	MacKinnac.
545 15	521 32	-----	23 83	-----	1 11	22 72	Macomb.
23 37	-----	-----	23 37	-----	1 19	22 18	Manistee.
483 58	134 40	-----	349 18	-----	17 05	332 13	Manitou.
19 51	-----	-----	19 51	4 63	79	14 09	Marquette.
293 67	51 08	-----	217 59	5 58	11 04	200 97	Mason.
612 03	3 75	-----	603 28	-----	28 94	574 34	Mecosta.
6,022 79	5,986 65	-----	36 14	64 21	1 98	-----	Menominee.
116 57	-----	-----	116 57	-----	4 98	111 59	Midland.
188 98	7 93	-----	146 00	-----	7 45	138 55	Missaukee.
622 72	154 17	-----	469 55	-----	17 06	452 49	Monroe.
							Montcalm.

Table No. 68.—Continued.

Counties.	No. of Table.	Debits.					Balances June 30.	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.		1885, Dr.	1886, Cr.
Montmorency.....	129	\$0 62	\$74 70	\$208 26	\$283 58		\$1,087 06	
Muskegon.....	130	5 68	82 51	178 71	264 86		1,167 19	
Newaygo.....	131	2 44	59 72	59 16	121 32		846 76	
Oakland.....	132	46 44	88 04	12 88	147 81		1,242 40	
Oceana.....	133	72	6 73	135 01	142 46		71 48	
Ogemaw.....	134	07	9 23	4 27	13 57		131 87	
Ontonagon.....	135		650 40	9 00	659 40		9,291 46	
Osceola.....	136	215 82	11 73	41 21	268 76			
Oscoda.....	137	23	6 14	18 88	25 20		83 82	
Otsego.....	138	11	5 54	15 74	21 39		77 88	
Ottawa.....	139		2,601 51	69 88	2,671 34		37,164 41	
Presque Isle.....	140	61 75	21 13	88 72	171 60		255 24	\$5 54
Roscommon.....	141	3 52	6 34	128 02	138 88		22 75	
Saginaw.....	142		6,471 66	606 15	7,078 81		92,446 18	
Sanilac.....	143	3 46	24 90	492 81	521 17		328 90	
Schoolcraft.....	144	22	7 27	13 73	21 22		96 45	
Shiawassee.....	145		2,633 83	465 30	3,098 63		37,619 03	
St. Clair.....	146		679 91	191 19	871 10		9,712 95	
St. Joseph.....	147		3 29	11 68	14 97		47 07	
Tuscola.....	148	174 34	36 97	140 92	352 23		483 13	
Van Buren.....	149	921 81	50 12	23 41	1,000 34			
Washtenaw.....	150	04	5 46	49 89	55 39		77 98	
Wayne.....	151	31	38 65	254 78	293 69		551 96	
Wexford.....	152	26	30 73	9 38	40 37		439 06	93 17

Table No. 68.—Continued.

Footings.	Credits.					Counties.	
	Balances June 30.		Totals except Balances.	Miscella- neous.	Interest.		Cash.
	1886, Dr.	1885, Cr.					
\$1,350 63	\$306 27	-----	\$1,142 36	-----	\$58 09	\$1,084 27	Montmorency.
1,432 04	142 22	-----	1,289 82	\$25 15	64 48	1,300 19	Muskegon.
968 06	44 38	-----	923 70	8 21	46 59	868 90	Newaygo.
1,389 71	9 88	-----	1,379 83	-----	48 77	1,331 06	Oakland.
213 94	76 71	-----	137 23	21 13	4 53	111 52	Oceana.
145 44	4 27	-----	141 17	-----	7 30	133 87	Ogemaw.
9,860 86	3,686 68	-----	6,314 18	-----	130 26	6,183 92	Ontonagon.
268 76	41 21	\$212 55	15 00	-----	14 83	12	Oscoda.
109 02	13 85	-----	95 07	-----	4 71	90 36	Oscoda.
99 27	14 08	-----	85 19	-----	4 38	80 81	Otsego.
39,835 75	36,159 91	-----	3,675 84	24 96	63 15	3,577 73	Ottawa.
432 38	-----	-----	432 38	102 55	14 13	315 70	Presque Isle.
161 68	39 93	-----	121 70	-----	4 77	116 96	Roscommon.
99,522 99	99,513 03	-----	9 96	9 96	-----	-----	Saginaw.
850 07	388 79	-----	461 28	69 86	18 96	372 46	Sanilac.
117 67	3 46	-----	114 21	-----	5 58	103 63	Schoolcraft.
40,717 66	40,691 39	-----	26 27	-----	98	26 34	Shiawassee.
10,584 05	10,530 34	-----	53 71	60 87	2 84	-----	St. Clair.
62 04	11 34	-----	50 70	29 62	1 71	19 67	St. Joseph.
836 36	140 92	-----	694 44	145 46	23 88	530 10	Tuscola.
1,000 34	10 39	907 85	82 10	17 81	63 77	52	Van Buren.
123 32	49 89	-----	88 43	-----	4 81	79 12	Washtenaw.
845 64	254 73	-----	590 91	-----	30 47	500 44	Wayne.
572 60	-----	-----	572 80	101 37	25 09	446 14	Wexford.

Table No. 69.—Classified Summary of New Tax

Counties.	No. of Table.	Debits.					Balances, June 30.	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.		1885, Dr.	1886, Cr.
Totals.....	-----	\$198,588 46	\$4,547 38	\$1,782,221 06	\$1,980,356 85		\$102,849 06	\$28,446 10
Alcona.....	71	\$5,932 79	\$3 37	\$5,590 28	\$11,456 44			\$944 96
Alger.....	72		2 16	16 53	18 69		\$22 26	1,535 94
Allegan.....	73	79 88	41 72	28,571 72	28,993 32		174 46	
Alpena.....	74	984 15	71 18	7,114 06	8,119 39			
Antrim.....	75	1,881 36	82 13	5,760 65	7,674 14		2,073 73	
Arenac.....	76	1,151 01	7 87	657 55	1,816 43			401 72
Baraga.....	77	810 30	19 57	4,011 35	4,841 22			
Barry.....	78	78 48	85	26,974 44	27,053 77		89 84	
Bay.....	79	1,185 15	801 61	48,468 64	50,455 40		17,177 47	
Benzie.....	80	614 59	1 65	3,524 29	4,140 53		43 78	192 85
Berrien.....	81	71 13	3 82	31,497 26	31,571 71		74 97	
Branch.....	82	3 87	39	36,047 35	36,051 51		31 16	
Calhoun.....	83	87 61	93	50,630 68	50,699 12		53 20	
Cass.....	84	92 42	72	31,900 10	31,998 24		18 99	
Charlevoix.....	85	1,876 20	2 58	4,652 08	6,530 86			1,447 53
Cheboygan.....	86	3,089 61	1 90	7,702 36	10,793 87			829 16
Chippewa.....	87		86 94	7,241 30	7,328 24		1,712 54	
Clare.....	88	1,180 26	84 90	6,472 39	7,717 55		145 44	
Clinton.....	89	124 54	115 50	33,390 18	33,500 22		79 04	
Crawford.....	90	3,522 56	3 15	2,984 39	6,510 10			1,276 66
Delta.....	91	1,893 00	7 36	6,446 42	8,296 78		120 15	470 79
Easton.....	92	89 19	1 35	32,087 07	32,157 61		47 29	
Emmet.....	93	1,839 08	41 40	5,390 91	7,271 34			
Genesee.....	94	41	2 00	42,802 70	42,805 11		120 98	
Gladwin.....	95	1,388 55	30 99	3,233 75	4,653 29			
Grand Traverse.....	96	899 81	351 70	6,606 25	7,847 76		5,435 49	
Gratiot.....	97	1,208 68	3 02	16,109 40	17,321 10			
Hillsdale.....	98	21 19	1 16	43,085 86	43,108 21		40 66	
Houghton.....	99	11,877 28	1 33	6,439 26	18,317 87		100 24	
Huron.....	100	1,107 39	88 61	11,986 47	13,182 67		4,880 30	
Ingham.....	101	2,776 73	66 63	32,399 55	35,243 91			
Ionia.....	102	212 24	64	33,190 19	33,403 07		46 34	
Iosco.....	103	1,892 10	6 00	4,587 71	6,486 81			2,500 62
Iron.....	104		1 24	20 97	22 21		1 78	
Isabella.....	105	2,287 36	2 02	9,580 23	11,869 61			822 66
Isle Royal.....	106			204 37	204 37			
Jackson.....	107	88 46	6 48	56,057 52	56,147 46		237 19	
Kalamazoo.....	108	19 88	1 46	47,390 36	47,381 70		32 00	25 36
Kalkaska.....	109	8,846 81	1 12	6,028 43	14,923 06			1,353 79
Kent.....	110	436 85	6 38	70,779 17	71,221 40		36,989 57	
Keweenaw.....	111	1,075 81	37	2,077 43	3,153 61			152 73
Lake.....	112	4,746 62	87	5,018 59	9,781 08			252 11
Lapeer.....	113	98 12	2 42	27,307 23	27,408 77		118 90	
Leelanaw.....	114	518 87	85	2,471 27	2,990 99		22 42	
Lenawee.....	115	488 06	4 53	56,707 44	57,195 05			
Livingston.....	116	22 30	34	30,860 92	30,883 56		50 59	
Mackinac.....	117	13,047 59	22 07	7,080 93	20,190 59		2,315 02	79 83
Macomb.....	118		04	30,964 34	30,964 38		50 58	
Manistee.....	119	1,937 81	1 23	14,042 42	15,979 46			
Manitou.....	120	792 91	5 27	1,081 84	1,890 02			
Marquette.....	121	9,808 80	3 12	13,054 44	22,860 86			
Mason.....	122	881 23	1 05	7,381 79	8,264 07		48 69	
Mecosta.....	123	1,828 74	1 85	8,801 90	10,632 49		3,298 27	2 74
Menominee.....	124	4,551 21	6 52	6,570 85	11,078 61			
Midland.....	125	3,310 99	349 69	8,937 14	13,096 82		3,753 39	
Missaukee.....	126	9,788 77	1 29	5,155 4	14,915 90			1,362 48
Monroe.....	127	512 79	1 22	33,733 3	33,738 54		107 20	
Montcalm.....	128	901 41	107 70	21,473 74	22,482 85		999 44	

Low Division of Tables Nos. 71 to 152 inclusive.

Footings.	Credits.						Counties.
	Balances, June 30.		Totals except Balances.	Miscellaneous.	Interest.	Cash.	
	1886, Dr.	1885, Cr.					
\$2,111,652 00	\$147,924 47	\$33,294 28	\$1,930,433 25	\$277,096 69	\$0 88	\$1,653,333 68	
\$12,401 39		\$1,622 84	\$10,778 55	\$7,670 52		\$3,108 03	Alcona.
1,376 89			1,376 89	1,376 89			Alger.
26,167 78	\$888 31		26,279 47	671 40		27,008 07	Allegan.
8,119 39	8,836 19	350 78	3,963 42	1,657 18		2,276 29	Alpena.
9,747 87	3,538 39		6,209 48	3,118 84		3,090 64	Antrim.
2,218 15		413 92	1,804 23	1,178 41		625 82	Arenac.
4,841 22	256 01	71 73	4,513 48	1,356 88		3,156 60	Baraga.
27,098 61	102 19		26,991 42	310 58		26,680 84	Barry.
67,632 87	30,946 75		36,636 12	9,297 60		27,338 52	Bay.
4,377 16			4,377 16	1,240 33		3,136 83	Benzie.
31,646 68	121 79		31,524 89	609 54		30,915 35	Berrien.
36,082 67	57 89		36,024 78	170 25		35,854 53	Branch.
50,722 32	42 83		50,679 49	564 45		50,115 04	Calhoun.
32,012 23	39 06		31,973 20	98 43		31,874 77	Cass.
7,978 39		1,366 48	6,621 91	2,643 21		3,978 70	Charlevoix.
11,123 03		568 78	10,554 25	4,150 66		6,403 59	Cheboygan.
9,040 78	1,848 99		7,191 79	7,191 79			Chippewa.
7,862 99	5,191 33		2,671 66	1,786 23		885 43	Clare.
32,579 26	6,752 40		26,826 86	445 72		26,381 14	Clinton.
7,786 76		132 42	7,654 34	5,430 72		2,223 62	Crawford.
8,887 72			8,887 72	3,757 49		5,130 23	Delta.
33,304 90	11 81		33,193 09	379 35		32,813 74	Eaton.
7,271 34	1,991 47	311 59	4,968 28	2,907 17		2,161 11	Emmet.
43,936 09	178 67		43,757 42	544 90		43,212 52	Genesee.
4,652 29	1,254 74	268 98	3,129 57	2,291 12		838 45	Gladwin.
13,293 25	4,772 80		8,510 45	1,170 72		7,339 73	Gd. Traverse
17,321 10	57 13	34 26	17,229 71	2,345 15		14,884 56	Gratiot.
42,148 87	42 86		42,106 01	139 58		42,966 43	Hillsdale.
18,418 11	55 71		18,362 40	12,427 68		5,934 72	Houghton.
18,082 97	4,242 96		13,819 99	2,275 78		11,544 21	Huron.
35,242 91	3,261 66	614 29	32,366 96	3,295 39		29,071 57	Ingham.
32,449 41	47 86		32,401 55	451 10		32,950 45	Ionia.
8,906 43		288 83	8,657 60	5,389 83		3,267 77	Iosco.
21 99	23 99						Iron.
12,632 27		585 40	12,106 87	3,543 32		8,563 55	Isabella.
204 37		67	203 70			203 70	Isle Royal.
56,294 65	199 30		56,185 35	863 67		55,321 68	Jackson.
47,339 06			47,339 06	179 67		47,159 39	Kalamazoo.
16,278 85		2,529 41	13,747 44	8,581 74		5,165 70	Kalkaska.
108,210 97	722 64		107,488 33	2,189 61		105,298 72	Kent.
3,206 34		12 17	3,294 17	1,632 79		1,661 38	Keweenaw.
10,012 19		861 45	9,051 74	5,657 37		3,394 37	Lake.
27,516 57	116 00		27,400 57	559 74		26,840 83	Lapeer.
3,012 41	40 00		2,973 41	786 58		2,186 83	Leelanaw.
57,195 05	91 14	357 81	56,746 10	628 38		56,117 72	Lenawee.
30,934 15	41 59		30,992 56	173 16		30,719 40	Livingston.
22,555 49			22,555 49	15,955 46		6,600 03	Mackinac.
31,014 96	79 08		30,935 88	192 16		30,743 77	Macomb.
15,979 46	4,942 19	866 51	10,170 76	2,270 49		7,900 27	Manistee.
1,890 02	658 02	225 61	1,006 39	517 48		488 91	Manitou.
22,990 36	47 94	30 99	22,791 43	11,612 56		11,178 87	Marquette.
8,312 76	123 12		8,189 64	1,608 05		6,681 59	Mason.
12,983 50			12,983 50	2,399 78		11,583 72	Mecosta.
11,078 61	881 43	130 30	10,576 88	4,732 23		5,844 65	Menominee.
16,850 71	9,098 78		7,751 95	2,970 96		4,810 99	Midland.
16,478 38		3,959 21	12,519 17	3,829 43		3,889 74	Missaukee.
23,389 74	88 19		23,301 55	1,067 88		22,234 17	Monroe.
22,432 29	3,779 07		19,708 22	2,861 47		16,841 75	Montcalm.

Table No. 69.—Continued.

Counties.	No. of Table.	Debits.					
		Cash.	Interest.	Miscellaneous.	Totals except Balances.	Balances, June 30.	
						1885, Dr.	1886, Cr.
Montmorency .....	129	\$15,027 79	\$3 04	\$2,181 16	\$18,161 99	-----	\$3,007 02
Muskegon .....	130	218 89	2 66	14,989 22	15,210 77	\$202 99	-----
Newaygo .....	131	2,118 87	4 44	9,714 77	11,838 08	804 86	594 08
Oakland .....	132	60 70	1 67	54,155 12	54,217 49	75 08	-----
Oceana .....	133	673 82	91	7,615 03	8,289 76	98 02	-----
Ogemaw .....	134	7,818 50	2 82	3,844 59	11,665 91	-----	237 60
Ontonagon .....	135	3,522 45	84 71	7,857 60	11,764 76	996 05	-----
Osceola .....	136	2,142 90	65	6,040 88	8,183 86	-----	805 20
Oscoda .....	137	7,685 85	12 04	2,353 23	10,050 62	-----	753 94
Otsego .....	138	5,904 61	3 44	3,612 07	9,520 12	-----	531 62
Ottawa .....	139	-----	72 45	18,888 10	18,960 55	108 08	-----
Presque Isle .....	140	11,548 36	8 86	3,109 34	14,666 56	-----	6,228 63
Roscommon .....	141	1,854 76	2 86	3,426 14	5,083 76	-----	551 84
Saginaw .....	142	856 83	696 60	62,977 63	64,523 06	3,599 83	-----
Sanilac .....	143	2,896 82	2 38	12,164 98	15,064 18	68 21	61 65
Schoolcraft .....	144	12,276 25	1 07	6,364 65	18,641 97	-----	1,498 33
Shiawassee .....	145	225 53	57	23,564 65	23,790 75	105 17	-----
St. Clair .....	146	-----	423 13	34,396 27	34,819 40	4,499 58	-----
St. Joseph .....	147	1 06	722 86	37,062 90	37,786 82	9,454 73	-----
Tuscola .....	148	1,025 94	5 50	19,920 96	20,952 40	185 06	-----
Van Buren .....	149	404 75	1 89	20,524 67	20,931 31	-----	-----
Washtenaw .....	150	28 56	48	61,572 98	61,602 02	24 86	-----
Wayne .....	151	114 32	36 00	281,062 42	281,242 74	2,581 66	-----
Wexford .....	152	3,484 98	1 41	6,927 84	10,414 23	-----	714 22

Table No. 69.—Continued.

Footings.	Credits.					Counties.	
	Balances, June 30.		Totals except Balances.	Miscellaneous.	Interest.		Cash.
	1886, Dr.	1885, Cr.					
\$21,169 01		\$9,621 18	\$17,547 83	\$16,266 53		\$1,249 30	Montmorency.
15,513 26	\$159 01		15,354 25	1,382 73		14,971 52	Muskegon.
12,736 72			12,736 72	3,358 66		9,378 06	Newaygo.
54,292 52	148 64		54,143 88	433 78		53,710 10	Oakland.
8,357 78	48 34		8,309 44	1,273 39		7,036 05	Oceana.
11,403 51		1,453 84	9,949 67	6,884 96		3,064 71	Ogemaw.
12,782 81	4,940 40		7,832 41	4,299 02		3,533 39	Ontonagon.
8,989 06		704 47	8,284 59	2,744 87		5,539 72	Oscoda.
10,804 56		586 16	10,236 40	8,909 29		1,327 11	Oscoda.
10,061 74		804 75	9,246 99	6,886 64		2,360 35	Otsego.
19,063 58	4,161 24		14,902 34	1,066 57		13,815 77	Ottawa.
20,905 19		7,672 86	13,232 34	11,618 12		1,614 22	Presque Isle.
5,645 60		440 81	5,204 79	2,928 86		2,276 93	Roscommon.
68,122 89	12,063 96		56,058 93	5,182 10		50,876 83	Saginaw.
15,164 04			15,164 04	4,068 20		11,095 84	Sanilac.
20,140 30		2,299 15	17,841 15	12,247 60		5,593 55	Schoolcraft.
23,945 82	186 97		23,758 85	616 80		23,090 15	Shiawassee.
29,226 96	7,252 08		21,974 87	1,156 04		20,818 83	St. Clair.
47,241 55	25,063 15		22,208 40	227 01		21,981 39	St. Joseph.
21,137 46	124 82		21,012 64	2,043 39	\$0 88	18,968 87	Tuscola.
29,281 81	65 06	150 62	29,156 83	779 02		28,376 61	Van Buren.
61,626 38	42 37		61,584 01	145 35		61,438 16	Washtenaw.
299,824 40	3,756 23		296,067 17	10,797 62		285,269 55	Wayne.
11,123 45		454 02	10,674 43	4,361 32		6,313 11	Wexford.



**Table No. 70.**—*Showing Balances of the Old and New Divisions of the several County Accounts June*

Counties.	Aggregate or Net Balances, June 30, 1885.		No. of Table.	Old Tax Law Division of Account.			
				Balances, June 30, 1885.		Balances, June 30, 1886.	
	Debit.	Credit.		Debit.	Credit.	Debit.	Credit.
<b>Totals</b> .....	\$381,877 57	\$29,582 51	-----	233,730 77	\$1,190 48	\$218,986 75	\$189 97
<b>Alcona</b> .....		\$1,596 83	71	\$28 51		\$21 01	
<b>Alger</b> .....	555 05		72	32 79		50 54	
<b>Allegan</b> .....	2,551 33		73	2,756 87		62 88	
<b>Alpena</b> .....	190 61		74	541 39		6 19	
<b>Antrim</b> .....	3,189 72		75	1,115 99		24 06	
<b>Arenac</b> .....		355 62	76	58 30		111 57	
<b>Baraga</b> .....		7 66	77	64 07			
<b>Barry</b> .....	158 25		78	118 41		22 61	
<b>Bay</b> .....	19,082 66		79	1,905 19		123 89	
<b>Benzle</b> .....	66 07		80	22 29		15 72	
<b>Berrien</b> .....	264 43		81	189 51		315 65	
<b>Branch</b> .....	35 51		82	4 35		25 12	
<b>Calhoun</b> .....	287 23		83	214 08		73 68	
<b>Cass</b> .....	15 09		84		\$3 90	12 62	
<b>Charlevoix</b> .....		1,343 78	85	12 70			\$54 38
<b>Cheboygan</b> .....		387 58	86	181 20		76 83	
<b>Chippewa</b> .....	2,256 70		87	544 16		618 91	
<b>Clare</b> .....	300 41		88	154 97		3 90	
<b>Clinton</b> .....	125 29		89	46 25		64 32	
<b>Crawford</b> .....	238 44		90	370 86			
<b>Delta</b> .....	907 58		91	777 43		69 50	
<b>Eaton</b> .....		18 89	92		66 18	22 88	
<b>Emmet</b> .....		5 78	93	305 81		55 79	
<b>Genesee</b> .....	488 82		94	357 84		46 79	
<b>Gladwin</b> .....		79 63	95	189 35		1,086 54	
<b>Grand Traverse</b> .....	10,176 10		96	4,740 61		5,112 37	
<b>Gratiot</b> .....	875 39		97	709 65		107 63	
<b>Hillsdale</b> .....	172 70		98	132 04			
<b>Houghton</b> .....	2,768 49		99	2,668 25		97 28	
<b>Huron</b> .....	5,527 61		100	647 81		122 28	
<b>Ingham</b> .....		198 81	101	417 43		459 96	
<b>Ionia</b> .....	66 33		102	19 99			
<b>Iosco</b> .....	146 93		103	485 73			23 29
<b>Iron</b> .....	1,590 73		104	1,588 95		1,313 14	
<b>Isabella</b> .....		424 33	105	161 07		24 51	
<b>Isle Royal</b> .....		67	106				
<b>Jackson</b> .....	1,238 80		107	1,001 11			85
<b>Kalamazoo</b> .....	85 68		108	53 68		34 95	
<b>Kalkaska</b> .....		2,478 09	109	51 32		6 90	
<b>Kent</b> .....	39,104 57		110	2,115 00		160 91	
<b>Keweenaw</b> .....	264 07		111	276 24			
<b>Lake</b> .....		316 25	112	45 20			8 06
<b>Lapeer</b> .....	190 76		113	76 96		415 69	
<b>Leelanaw</b> .....	73 05		114	50 63		19 18	
<b>Lenawee</b> .....		321 25	115	36 56		23 38	
<b>Livingston</b> .....	7,762 26		116	7,711 67		8,233 14	
<b>Mackinac</b> .....	2,509 88		117	194 86		455 46	
<b>Macomb</b> .....	53 44		118	2 86		155 91	
<b>Manistee</b> .....		851 02	119	15 49		521 32	
<b>Manitou</b> .....		208 78	120	21 83			
<b>Marquette</b> .....	277 49		121	296 43		134 40	
<b>Mason</b> .....	61 27		122	12 58			4 68
<b>Meccosta</b> .....	3,496 24		123	197 97		51 06	
<b>Menominee</b> .....	400 05		124	520 35		8 75	
<b>Midland</b> .....	9,376 24		125	5,622 35		5,966 65	
<b>Missaukee</b> .....		3,378 91	126	80 30			
<b>Monroe</b> .....	243 57		127	126 37		7 93	
<b>Montcalm</b> .....	1,422 01		128	422 57		154 17	
<b>Montmorency</b> .....		2,554 13	129	1,067 05		208 27	

30, 1885 and 1886; also the Aggregate or Net Balance, as the case may be, June 30, 1885 and 1886.

Aggregate or Net Balance, June 30, 1886.		New Tax Law Division of Account.				Counties.
		Balances, June 30, 1886.		Balances, June 30, 1885.		
Debit.	Credit.	Debit.	Credit.	Debit.	Credit.	
\$365,966 93	\$27,711 78	\$147,924 47	\$28,446 10	\$102,849 05	\$33,294 28	
	\$223 94		\$944 95		\$1,622 84	Alcona.
	1,785 40		1,835 94			Alger.
305 19		888 81		222 28		Allegan.
3,841 38		3,885 19		174 46		Alpena.
3,562 44		3,538 39		2,073 73	360 78	Antrim.
	290 15		401 72		413 92	Arenac.
256 01		256 01			71 73	Baraga.
124 80		102 19		39 84		Barry.
31,070 64		30,946 75		17,177 47		Bay.
	177 13		192 85	43 78		Benzie.
437 44		121 79		74 97		Berrien.
83 01		57 89		31 16		Branch.
116 51		42 83		53 20		Calhoun.
51 65		39 08		18 99		Cass.
	1,501 91		1,447 53		1,356 48	Charlevoix.
	249 33		329 16		568 78	Cheboygan.
2,407 90		1,848 99		1,712 54		Chippewa.
5,195 23		5,191 83		145 44		Clare.
6,816 72		6,752 40		79 04		Clinton.
	1,276 66		1,276 66		132 42	Crawford.
	401 29		470 79	130 15		Delta.
34 69		11 81		47 29		Eaton.
2,047 26		1,991 47			311 59	Emmet.
225 46		178 67		130 98		Genesee.
2,341 28		1,254 74			266 98	Gladwin.
9,885 17		4,772 80		5,435 49		Grand Traverse.
164 76		57 13			34 26	Gratiot.
43 86		42 86		40 66		Hillsdale.
152 99		55 71		100 24		Houghton.
4,365 26		4,242 98		4,880 30		Huron.
3,721 62		3,261 66			614 29	Ingham.
47 86		47 86		46 34		Ionia.
	2,523 91		2,500 62		338 83	Iosco.
1,837 13		23 99		1 78		Iron.
	798 15		822 66		585 40	Isabella.
					67	Isle Royal.
186 45		199 30		237 19		Jackson.
9 59			25 36	32 00		Kalamazoo.
	1,346 89		1,358 79		2,529 41	Kalkaska.
883 55		722 64		36,989 57		Kent.
	152 73		152 73		12 17	Keweenaw.
	260 17		252 11		381 45	Lake.
531 69		116 00		113 80		Lapeer.
59 18		40 00		22 42		Leelanaw.
114 52		91 14			357 81	Lenawee.
8,264 73		41 59		50 59		Livingston.
375 58			79 88	2,315 02		Mackinac.
234 94		79 08		50 58		Macomb.
5,463 51		4,942 19			866 51	Manistee.
656 02		656 02			225 61	Manitou.
182 34		47 94			20 99	Marquette.
118 44		123 12		48 69		Mason.
48 34			2 74	3,298 27		Mcosta.
390 18		381 43			120 30	Menominee.
15,055 41		9,088 76		3,753 89		Midland.
	1,362 48		1,362 48		3,959 21	Missaukee.
96 12		88 19		107 20		Monroe.
3,933 24		3,779 07		999 44		Montcalm.
	2,796 75		3,007 02		3,621 18	Montmorency.

Table No. 70.—

Counties.	Aggregate or Net Bal- ances, June 30, 1886.		No. of Table.	Old Tax Law Division of Account.			
				Balances, June 30, 1885.		Balances, June 30, 1886.	
	Debit.	Credit.		Debit.	Credit.	Debit.	Credit.
Muskegon.....	\$1,470 18	-----	180	\$1,167 19	-----	\$142 22	-----
Newaygo.....	1,151 32	-----	181	846 76	-----	44 38	-----
Oakland.....	1,317 43	-----	182	1,242 40	-----	9 88	-----
Oceana.....	169 60	-----	183	71 48	-----	76 71	-----
Ogemaw.....	-----	\$1,321 97	184	181 87	-----	4 27	-----
Ontonagon.....	10,229 51	-----	185	9,291 46	-----	3,636 68	-----
Osceola.....	-----	917 02	186	-----	\$212 55	41 21	-----
Oscoda.....	-----	484 34	187	88 82	-----	13 95	-----
Otsego.....	-----	726 87	188	77 88	-----	14 08	-----
Ottawa.....	37,267 44	-----	189	37,164 41	-----	36,159 91	-----
Presque Isle.....	-----	7,417 61	140	255 24	-----	-----	\$5 54
Roscommon.....	-----	418 06	141	22 75	-----	39 93	-----
Saginaw.....	96,046 01	-----	142	92,446 18	-----	99,513 03	-----
Sanilac.....	397 11	-----	143	328 90	-----	388 79	-----
Schoolcraft.....	-----	2,302 70	144	96 45	-----	3 46	-----
Shiawassee.....	37,724 20	-----	145	37,619 03	-----	40,691 39	-----
St. Clair.....	14,182 53	-----	146	9,712 95	-----	10,520 34	-----
St. Joseph.....	9,501 80	-----	147	47 07	-----	11 34	-----
Tuscola.....	668 19	-----	148	483 13	-----	140 92	-----
Van Buren.....	-----	1,068 47	149	-----	907 85	10 30	-----
Washtenaw.....	102 29	-----	150	77 93	-----	49 89	-----
Wayne.....	3,138 61	-----	151	551 95	-----	264 73	-----
Wexford.....	-----	14 96	152	439 06	-----	-----	98 17

*Continued.*

Aggregate or Net Balances, June 30, 1886.		New Tax Law Division of Account.				Counties.
		Balances, June 30, 1886.		Balances, June 30, 1885.		
		Debit.	Credit.	Debit.	Credit.	
\$301 23		\$159 01		\$302 99		Muskegon.
	\$549 70		\$594 06	304 56		Newaygo.
158 52		148 64		75 03		Oakland.
126 05		48 84		98 02		Oceana.
	233 33		237 60		\$1,453 84	Ogemaw.
8,577 08		4,940 40		998 05		Ontonagon.
	763 99		805 20		704 47	Osceola.
	739 99		753 94		568 16	Oscoda.
	517 54		531 62		804 75	Otsego.
40,321 15		4,161 24		108 03		Ottawa.
	6,244 17		6,238 63		7,372 85	Presque Isle.
	511 91		561 84		440 81	Rosecommon.
111,586 90		12,063 96		3,599 83		Saginaw.
327 14			61 65	68 21		Sanilac.
	1,494 87		1,496 83		2,299 15	Schoolcraft.
40,890 36		188 97		105 17		Shiawassee.
17,772 42		7,252 08		4,469 58		St. Clair.
25,044 40		25,063 15		9,454 73		St. Joseph.
265 74		124 82		185 06		Tuscola.
75 45		65 06			150 62	Van Buren.
						Washtenaw.
92 25		42 37		24 36		Wayne.
3,969 96		3,735 23		2,581 66		Wexford.
	807 39		714 22		454 02	

**Table No. 71.—Alcona County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885...	12	..	\$1 86	\$26 51				
1886. Mc'h 31	Cash paid Co. Tr. Mc'h 15, 1886..	8	15	-----	02				
	Red'n's rec'd Co. Tr., " " " "	8	..	10	5 80				
June 30	Taxes, etc., charged back, June 30, "				21 02				
	Interest on above .....				1 96				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885					9 11		\$1 28	\$23 48
	" " " Taxes, etc., " 19, "					9 11		17	3 05
Dec. 31	" " " general account, Dec. 15, "					6 15		02	41
1886. June 30	" " " " " June 24, 1886					6			10
	" " " Taxes, etc., " 24, "							01	5 50
	Interest on above .....								1 48
	Balance to new account .....								21 01
	Totals .....				\$55 31				\$55 31
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$3 72	\$0 35	-----	\$1 20	\$5 27			
	" " " " Aug., "	1 55	11	-----		1 66			
	" " " " Sept., "	32 94	5 79	-----	21 60	80 33			
Dec. 31	Cash p'd Co. Tr., Del. loc'l, Sept. 19, "	1,751 93	47 46	\$21 86		1,821 06			
	Del. State, at sale in Oct., "	96 49	23 94		157 80	278 23			
	" " rec'd Co. Tr., " " "	3 75	47		2 60	6 82			
	" " " " Nov., "	1 41	19		60	2 20			
	" " " " Dec., "	2 37	72		1 20	4 29			
	Cash p'd Co. Tr., Del. loc'l, " 15, "	1,565 99	241 81			1,807 80			
	Red'n's rec'd Co. Tr. ....					1 66			
1886. Mc'h 31	State Tax of 1885 .....					5,108 14			
	Del. State rec'd Co. Tr., Jan., 1886	13	01			14			
	" " " " Feb., "	82	10			92			
	" " " " Mc'h., "	16 33	1 41		7 80	25 54			
	Red'n's .....					42 98			
June 30	Cash p'd Co. Tr., Del. loc'l, Mc'h 15, "	1,693 58	136 02			1,829 58			
	Del. State rec'd Co. Tr., April, "	2 89	18			3 07			
	" " " " May, "	16 51	4 72		6 00	27 23			
	" " " " June, "	5 07	27			5 34			
	Cash p'd Co. Tr., Del. loc'l, " 24, "	357 05	47 31			404 36			
	Del. State charged back, " 30, "	11 86			8 60	15 46			
	Int. on Del. State Tax charged back ..					1 07			
	Int. on net bal. of \$131.44 from Mc'h 31, 1886, to June 30, 1886.					2 30			
1885. Sept. 30	By Balance from old account, July 1, 1885						\$1,622 84		
	Del. Local, rec'd A. G. O., "	422 80	18 99				441 79		
	" " " " Aug., "	61 21	8 77				67 98		
	" " " " Sept., "	1,061 98	216 05				1,298 03		
Dec. 31	Cash of Co. Tr., gen'l acc't, Sept. 19, "						5 11		
	Del. State, " 19, "	120 84	16 24	67	55 35		193 10		
	Del. Local, rec'd A. G. O., Oct., "	1,044 96	131 59				1,776 55		
	" " " " Nov., "	41 52	3 73				45 25		
	" " " " Dec., "	7 04	70				7 78		
	Cash of Co. Tr., Del. State, " 15, "	39 21	6 25		22 80		67 26		
1886. Mc'h 31	Del. Local, rec'd A. G. O., Jan., 1886	1 98	20				2 18		
	" " " " Feb., "	138 92	16 68				155 58		
	" " " " Mc'h., "	214 06	30 05				244 71		
	Del. Local by sale & red'n's, A. G. O., Jan., "	1 49	40				1 89		
June 30	Cash of Co. Tr., gen'l acc't, Mc'h 15, "						1 66		
	Del. State, " 15, "	104 02	25 32		162 20		291 54		
	Del. State ret'd, A. G. O., April 23, "	2,497 82					2,447 82		
	Del. Local rec'd " " "	18 77	2 61				21 38		
	" " " " May, "	68 34	1 75				60 09		
	" " " " June, "	1,018 82	30 57				1,049 39		
	Cash of Co. Tr., gen'l acc't, " 24, "						42		
	" " " State, " 24, "	2,479 78					42 98		
	" " " Del. State, " 24, "	17 28	1 52		7 80		2,479 78		
	To Balance to new account.					944 96	25 60		
	Totals .....					\$12,401 30	\$12,401 30		
	To Balance from Old Tax Law Division of Account as above.				\$21 01				
	By " " New "								



Table No. 73.—Allegan County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount Cr.
1885.									
Sept. 30	To Balance from old account July 1, 1885	12	..	\$192 98	\$2,756 87				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct.,	8	..	17	3 63				
1886.									
June 30	Cash paid Co. Tr., June 22, 1886	..	8	08	53 90				
	Taxes, etc., charged back " 30, "	..	..	..	69 41				
	Interest on above .....				193 23				
1886.									
M'ch 31	By Cash of Co. Tr., general account, M'ch 26, 1886					3	4	\$53 92	\$2,950 02
	Taxes, etc., " 26, "					3	4	07	3 63
June 30	Taxes, etc., col'd at Land Office, April 30, "					2	..	06	6 53
	Interest on above .....								54 07
	Balance to new account .....								62 88
	Totals .....				\$3,077 13				\$3,077 13

**Table No. 73.—Allegan County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In. terest.	Col- Fee.	Expense of Sales.	Dr.	Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885	-----	-----	-----	-----	\$174 46	
	Am't p'd at Inst. for D.&D., Aug. 7, "	-----	-----	-----	-----	91 45	
	Del. State, rec'd Co. Tr., July, "	\$10 88	\$0 96	-----	\$8 90	15 24	
	" " " " Aug., "	8 66	1 11	-----	5 10	14 87	
	" " " " Sept., "	32 18	5 77	-----	25 80	68 78	
	Int. on bal. of \$174.46 from June 30, 1885, to Sept. 30, 1885.	-----	-----	-----	-----	3 06	
Dec. 31	Del. State, at sale in Oct., 1885	214 54	53 41	-----	328 80	506 75	
	" " rec'd Co. Tr., " "	61 19	11 98	-----	69 24	142 41	
	" " " " Nov., "	8 67	93	-----	60	10 20	
	" " " " Dec., "	6 90	83	-----	60	8 38	
	Cash paid Co. Tr., State, " 26, "	29	-----	-----	-----	29	
	" " Del. local, " 28, "	3 68	11	\$0 06	-----	3 87	
	Red'ns rec'd Co. Tr., " "	-----	-----	-----	-----	73 81	
	Int. on bal. of \$369.75 from Sept. 30, 1885, to Dec. 31, 1885.	-----	-----	-----	-----	6 30	
1886. M'ch 31	State Tax of 1885	-----	-----	-----	-----	27,599 36	
	Del. State, rec'd Co. Tr., Jan., 1886	5 92	75	-----	60	7 27	
	" " " " Feb., "	3 54	46	-----	-----	4 00	
	" " " " M'ch " "	33 78	1 13	-----	-----	34 91	
	Red'ns " " " "	-----	-----	-----	-----	19 78	
	Int. on net bal. of \$332.92 from Dec. 31, 1885, to M'ch 31, 1886.	-----	-----	-----	-----	15 45	
June 30	Del. State, rec'd Co. Tr., April, 1886	42 61	3 02	-----	1 80	47 43	
	" " " " May, "	26 72	1 79	-----	-----	38 51	
	" " " " June, "	13 63	1 27	-----	60	15 50	
	Cash p'd Co. Tr., Del. local, " 22, "	68 06	12 66	-----	-----	75 72	
	Red'ns rec'd Co. Tr., " "	-----	-----	-----	-----	47 27	
	Del. State charged back, June 30, 1886	37 50	-----	-----	14 40	51 90	
	Int. on Del. State Tax charged back, net bal. of \$690.37 from M'ch 31, 1886, to June 30, 1886.	-----	-----	-----	-----	4 84	
		-----	-----	-----	-----	12 06	
1886. Dec. 31	By Cash of Co. Tr., Del. State, Dec. 23, 1885	-----	-----	2 38	1 78	-----	\$4 16.
1886. M'ch 31	" " " " State, Jan. 27, 1886	8,000 00	-----	-----	-----	-----	8,000 00-
	" " " " " 29, "	2,000 00	-----	-----	-----	-----	2,000 00
	" " " " " Feb. 11, "	8,000 00	-----	-----	-----	-----	8,000 00
	" " " " " M'ch 22, "	7,000 00	-----	-----	-----	-----	7,000 00
	" " " " gen'l ac't, " 26, "	-----	-----	-----	-----	176 86	
	" " " " Del. State, " 28, "	1,937 82	89 54	-----	40 93	180 47	
	" " " " State, " 30, "	32 19	4 11	-----	-----	1,937 82	
	Del. Local, rec'd A. G. O., Feb., "	8 99	1 21	-----	-----	86 89	
	" " " " by sale and re- demption, A. G. O., Jan., "	3 59	97	-----	-----	10 20	
	Del. Local, by sale and re- demption, A. G. O., M'ch, "	18 29	6 37	-----	-----	4 56	
	Del. State, ret'd A. G. O., " 31, "	551 29	-----	-----	-----	24 66	
June 30	" " Local, rec'd " April, "	18 76	1 19	-----	-----	551 29	
	" " " " May, "	10 91	1 64	-----	-----	14 95	
	" " " " June, "	1 56	07	-----	-----	12 55	
	" " " " by sale and re- demption, A. G. O., April, "	11 37	3 89	-----	-----	1 68	
	Cash of Co. Tr., gen'l ac't, June 22, "	-----	-----	-----	323 58	15 26	
	" " Del. State, " 22, "	-----	-----	-----	-----	85 23	
	Balance to new account.	-----	-----	-----	-----	323 58	886 31
	Totals	-----	-----	-----	-----	\$29,167 78	\$29,167 78
To Balance from Old Tax Law Division of Account as above					\$32 88		
New					888 81		
Aggregate					\$951 19		



Table No. 74.—Alpena County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$37 90	\$541 39				
1886. M'ch 31	Cash paid Co. Tr., M'ch 24, 1886	8	6	30	16 17				
June 30	Taxes, etc., charged back, June 30, "				9 22				
	Interest on above.....				38 20				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 25, 1885					9	6	\$23 96	\$541 39
Dec. 31	Taxes, etc., collected at Land Office, Oct. 31, "					8	..	71	15 12
	Cash of Co. Tr., general account, Dec. 17, "					6	13	34	8 95
1886. June 30	Taxes, etc., collected at Land Office, Apr. 30, 1886					2	..	04	8 29
	Interest on above.....								30 04
	Balance to new account.....								6 19
	Totals.....				\$904 96				\$904 96

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., April, 1885	\$18 37	\$5 59	\$0 63	\$36 40	\$110 99	
	" " " " July, "	11 40	91		2 40	14 71	
	" " " " Aug., "	17 81	1 81		9 00	28 62	
	" " " " Sept., "	19 37	2 69		15 39	37 36	
	Cash paid Co. Tr., State, " 25, "	3 00				3 00	
Dec. 31	Del. State, at sale in Del. Local, " 25, "	485 45	19 85	15		504 95	
	rec'd Co. Tr., Oct., "	50 82	12 23		180 09	245 05	
	" " " " April, "	08			60	66	
	" " " " Oct., "	26 15	6 26		32 40	74 81	
	" " " " Nov., "	9 89	1 41		4 20	15 50	
	" " " " Dec., "	1 96	23			2 19	
	Cash paid Co. Tr., Del. Local, " 17, "	312 69	18 98			331 82	
1886. M'ch 31	State Tax of 1885					6,335 38	
	Del. State rec'd Co. Tr., Jan., 1886	5 36	96		3 00	9 32	
	" " " " Feb., "	2 01	26			2 27	
	" " " " M'ch, "	59 50	2 57		1 20	63 27	
June 30	Cash paid Co. Tr., Del. Local, " 24, "	56 56	7 82			64 38	
	Del. State rec'd Co. Tr., April, "	46 39	2 71		3 60	52 70	
	" " " " May, "	21 02	1 32			22 34	
	" " " " June, "	30 53	3 11		60	34 24	
	Red'ns " " " "					4 09	
	Del. State charged back, " 30, "	45 21			17 40	62 61	
	Int. on Del. State Tax charged back.....					3 57	
	net bal. of \$3,963.40 from M'ch 31, 1886, to June 30, 1886					67 61	
1885. Sept. 30	By Balance from old account, July 1, 1885						\$350 78
	Del. Local rec'd A. G. O., "	288 13	16 59				304 72
	" " " " Aug., "	10 44	62				11 06
	" " " " Sept., "	14 32	1 72				16 04
	Cash of Co. Tr., gen'l a'ct, " 25, "						1 88
Dec. 31	Del. Local rec'd A. G. O., " 25, "	143 75	5 59	2 35	60		152 29
	Del. Local rec'd A. G. O., Nov., "	35 46	3 55				39 01
	Cash of Co. Tr., Del. State, Dec. 17, "	66 95	11 00	63	113 10		191 68
	Del. collected at Land Office	51 10	4 27				55 37
1886. M'ch 31	" Local rec'd A. G. O., Feb., 1886	14 52	1 75				16 27
	Cash of Co. Tr., Del. State, M'ch 24, "	98 88	20 13		216 90		335 91
June 30	Del. State rec'd A. G. O., April 5, "	939 29					939 29
	Cash of Co. Tr., State, " 20, "	1,591 53					1,591 53
	Del. Local rec'd A. G. O., " 20, "	23 91	3 35				27 26
	" " " " May, "	8 35	25				8 60
	" " " " June, "	187 80	6 28				193 58
	" collected at Land Office.....	40 41	5 54				45 95
	Balance to new account.....						3,835 19
	Totals.....					\$3,119 39	\$3,119 39

To Balance from Old Tax Law Division of Account as above.....	\$6 19
New " " " " " "	3,835 19
Aggregate.....	\$3,841 38





Table No. 77.—Baraga County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount. Dr.	Mo.	Days	Interest.	Amount. Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$4 48	\$64 07				
1886. M'ch 31	Cash paid Co. Tr., M'ch 18, 1886	3	12	-----	04				
June 30	Interest on above.....			-----	4 48				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885			-----		9	11	\$3 50	\$64 07
Dec. 31	Dec. 18, "			-----		6	12	04	98
1886. June 30	Interest on above.....			-----					3 54
	Totals.....				\$68 50				\$68 50

Quarter Ending	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$1 29	\$0 16	-----	\$1 20	\$2 65	
	" " " " Aug., "	3 67	1 02	-----	17 40	22 09	
	" " " " Sept., "	38 01	3 92	-----	11 40	51 33	
Dec. 31	Cash p'd Co. Tr., Del. local, " 19, "	188 85	4 62	\$0 40	-----	143 87	
	Del. State, at sale in Oct., "	198 63	47 34	-----	281 65	527 62	
	" " rec'd Co. Tr., " "	16 68	3 90	-----	26 98	47 51	
	" " " " Nov., "	13 62	4 56	-----	6 00	24 18	
	" " " " Dec., "	2 94	31	-----		3 25	
	Cash p'd Co. Tr., Del. local, " 18, "	217 74	18 91	-----		236 65	
	Red'ns rec'd Co. Tr., gen'l ac't, " 18, "			-----		369 98	
	Red'ns rec'd Co. Tr. ....			-----		313 12	
1886. M'ch 31	State Tax of 1885.....			-----		2,656 75	
	Del. State, rec'd Co. Tr., Jan., 1886	8 18	98	-----		9 16	
	" " " " Feb., "	7 37	96	-----		8 33	
	" " " " M'ch, "	60 52	1 45	-----		61 97	
	Cash p'd Co. Tr., Del. local, " 18, "	46 74	4 67	-----		51 41	
June 30	Del. local, ref'd A. G. O. ....	3 44	76	-----		4 20	
	" State, rec'd Co. Tr., April, 1886	110 78	3 33	-----		114 11	
	" " " " May, "	7 21	28	-----		7 49	
	" " " " June, "	14 27	1 35	-----	1 20	16 82	
	Cash p'd Co. Tr., Del. local, " 23, "	7 84	60	-----		8 44	
	Del. State, charged back, " 30, "		132 24	-----	8 53	140 77	
	Int. on Del. State Tax charged back.....			-----		19 57	
1885. Sept. 30	By Balance from old account, July 1, 1885			-----			\$71 73
	Del. Local, rec'd A. G. O., Aug., "	214 66	18 76	-----			233 42
	" " " " " 18, "	3 08	15	-----			3 23
	Cash of Co. Tr., gen'l ac't, Sept. 19, "			-----			86
	Del. State, " 19, "	50 68	5 56	94	14 10		71 28
	½ Mining Tax collected in fiscal year 1885.....			-----			399 93
Dec. 31	Del. Local, rec'd A. G. O., Dec., "	46 74	4 67	-----			51 41
	Cash of Co. Tr., Del. State, " 18, "	40 97	5 10	-----	30 00		76 07
1886. M'ch 31	Del. Local, rec'd A. G. O., Jan., 1886	1 25	14	-----			1 39
	" " " " M'ch, "	10 08	1 22	-----			11 25
	Cash of Co. Tr., gen'l ac't, " 18, "			-----			313 12
	Del. State, " 18, "	231 87	56 11	-----	314 58		602 56
	Del. State, ret'd A. G. O., " 23, "	643 50		-----			643 50
	Cash of Co. Tr., State, " 30, "	2,012 98		-----			2,012 98
June 30	Del. Local, rec'd A. G. O., May, "	2 60	11	-----			2 71
	" " " " June, "	38 87	1 17	-----			40 04
	Cash of Co. Tr., State, " 23, "	32		-----			32
	Del. State, " 23, "	76 07	3 39	-----			79 46
	Balance to new account.....			-----			256 01
	Totals.....					\$4,841 22	\$4,841 22
	To Balance from New Tax Law Division of Account as above...				\$256 01		

Table No. 78.—Barry County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account July 1, 1885	12	..	\$3 29	\$118 41				
1886. M'ch 31	Cash paid Co. Tr., M'ch 24, 1886	3	6	-----	07				
June 30	Taxes, etc., charged back, June 30, "			-----	33 88				
	Interest on above			-----	8 29				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885			-----		9 11		\$6 47	\$118 41
1886. Dec. 31	Dec. 16, "			-----		6 14		07	1 82
June 30	Taxes, etc., collected at Land Office Apr. 30, 1886			-----		2		13	11 14
	Interest on above			-----					6 67
	Balance to new account			-----					22 61
	Totals			-----	\$160 65			-----	\$160 65

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$39 84	
	Del. State rec'd Co. Tr., "	\$5 64	\$0 74		\$1 20	7 58	
	" " " " Aug., "	5 50	1 00		2 40	8 90	
	" " " " Sept., "	24 10	4 34		10 20	38 64	
	Cash paid Co. Tr., Del. Local, " 19, "	25 32	2 95	\$1 02		29 29	
1886. Dec. 31	Del. State, at sale in Oct., "	92 21	21 70		78 00	191 91	
	" " rec'd Co. Tr., " "	2 55	23			2 78	
	" " " " Nov., "	3 68	37			4 05	
	" " " " Dec., "	2 83	31			3 14	
	Cash paid Co. Tr., Del. Local, " 16, "	26 50	1 29			27 79	
	Red'ms rec'd Co. Tr.					16 42	
1886. M'ch 31	State Tax of 1885					26,567 53	
	Del. State rec'd 1885, Jan., 1886	1 81	23			2 04	
	" " " " Feb., "	10 65	12			10 77	
	" " " " M'ch., "	18 87	47			19 34	
	Cash paid Co. Tr., Del. Local, " 24, "	9 76	36			10 12	
June 30	Del. State, rec'd Co. Tr., April, "	23 08	92			24 00	
	" " " " May, "	17 00	76			17 76	
	" " " " June, "	20 37	1 41			21 78	
	Cash paid Co. Tr., Del. Local, " 28, "	9 54	1 74			11 28	
	Red'ms rec'd Co. Tr.					25 23	
	Del. State, charged back June 30, "	10 77			1 80	12 57	
	Int. on Del. State Tax charged back					85	
1885. Sept. 30	By Del. Local, rec'd A. G. O. July, 1885	25 14	1 18				\$26 32
	Sept., " "	1 36	11				1 47
	Cash of Co. Tr., gen'l ac't, " 19, "						1 52
	Del. State, " 19, "	58 45	3 70	1 26	4 20		67 61
1886. Dec. 31	Del. Local, rec'd A. G. O., Oct., "	66	06				73
	Cash of Co. Tr., Del. State, Dec. 16, "	35 24	6 08		13 80		55 12
	Del. collected at Land Office	9 10	30				9 40
1886. M'ch 31	Del. Local, rec'd A. G. O., M'ch., 1886	6 52	91				7 43
	by sale and redemption, A. G. O., Jan., 1886	3 02	83				3 85
	Cash of Cr. Tr., gen'l ac't, M'ch 24, "						16 42
	" " " " Del. State, " 24, "	101 27	22 61		78 00		201 88
	" " " " State, " 24, "	973 50					973 50
	Del. State, rec'd A. G. O., " 25, "	261 39					261 39
June 30	Cash of Co. Tr., State, June 28, "	25,332 64					25,332 64
	Del. State, " 28, "	31 33	82				32 15
	Balance to new account						102 19
	Totals					\$27,093 61	\$27,093 61
	To Balance from Old Tax Law Division of Account as above				\$22 61		
	" " " " New " " "				102 19		
	Aggregate				\$124 80		

**Table No. 79.—Bay County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.			Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885			12	..	\$188 86	\$1,906 19				
1886. M'ch 31	Cash paid Co. Tr., M'ch 22, 1886			8	8	1 44	75 71				
June 30	Taxes, etc., charged back, June 30, "			..	..	..	122 45				
	Interest on above.....			..	..	..	184 80				
1886. Dec. 31	By Cash of Co. Tr., general account, Dec. 19, 1885.....							6	11	\$75 71	\$2,088 55
1886. June 30	Interest on above.....										75 71
	Balance to new account.....										123 89
	Totals.....						\$2,288 15				\$2,288 15

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 31	To Balance from old account, July 1, 1885					\$17,177 47	
	Amount paid Institution for Deaf and Dumb, Aug. 7, 1885					42 98	
	Del. State rec'd Co. Tr., July, "	\$115 68	\$3 29		\$10 36	184 32	
	" " " " Aug., "	218 43	24 58		38 96	276 97	
	" " " " Sept., "	417 06	76 37		152 18	645 56	
	Am't p'd troops in aid of Civil Authorities under Act 169, 1885.					4,343 50	
	Int. on bal. of \$7,417.60 from June 30, 1885, to Sept. 30, 1885.					129 81	
Dec. 31	Del. State at sales in Oct., 1885	690 91	154 71		419 75	1,265 37	
	" " rec'd Co. Tr., " "	465 70	92 11		148 72	696 53	
	" " " " Nov., "	86 83	11 53		6 54	104 90	
	" " " " Dec., "	120 05	15 52		7 09	142 66	
	Cash p'd Co. Tr., Del. Local, " 19, "	1,091 57	75 63	\$6 82		1,174 02	
	Del. Local ref'd A. G. O. " "	12 02	2 48	53		15 08	
	Am't p'd troops in aid of Civil Authorities under Act 169, 1885					1,405 50	
	Red'ns rec'd Co. Tr. " "					22 65	
	Int. on net bal. of \$7,592.29 from Sept. 30, 1885, to Dec. 31, 1885.					132 87	
1886. M'ch 31	State Tax of 1885.					36,785 81	
	Del. State rec'd Co. Tr., Jan., 1886	74 89	10 26		3 00	88 15	
	" " " " Feb., "	75 21	11 86		4 20	91 27	
	" " " " M'ch, "	462 35	21 84		9 30	493 49	
	Red'ns " " " "					29 97	
	Cash p'd Co. Tr., Del. Local, " 22, "	11 13				11 13	
	Del. Local ref'd A. G. O. " "	6 89	2 26	29		9 44	
June 30	" " " " " "	15 30	8 73			19 03	
	Red'ns rec'd Co. Tr. " "					106 50	
	Del. State " " April, 1886	467 33	27 42		11 57	506 32	
	" " " " May, "	384 50	33 46		10 00	428 05	
	" " " " June, "	490 84	48 45		10 75	550 08	
	" " charged back June 30, "	238 96			25 65	264 61	
	Int. on Del. State Tax charged back " " net bal. of \$29,145.35 from M'ch 31, 1886, to June 30, 1886.					28 89	
						510 04	
1886. Sept. 30	By Cash of Co. Tr., State, July 8, 1886						\$9,759 78
	Del. Local rec'd A. G. O., July, "	136 40	7 29				143 69
	" " " " Aug., "	9 48	1 60				11 23
	" " " " Sept., "	140 16	12 10				152 26
	" " " " Dec., "	23 15	2 32				25 47
Dec. 31	Cash of Co. Tr., State, " 19, "	3,063 45					3,063 45
	" " Del. State, " 19, "	2,424 10	236 25	56 23	365 44		3,072 02
1886. M'ch 31	" " " " gen'l acc't, M'ch 22, 1886						6,379 45
	" " " " State, " 22, "	2,903 67					2,903 67
	" " " " Del. State, " 22, "	1,363 49	273 87		582 10		2,209 46
	" " " " Local, " 22, "		16				69
	Del. State ret'd A. G. O., " 31, "	8,025 65					8,025 65
	" " Local rec'd " " "	3 00	89				3 89
	" " by sale and Redemption, A. G. O. Feb., 1886	26 15	7 08				33 23
	Del. Local by sale and Redemption, A. G. O. March, 1886	21 67	6 16				27 83
June 30	Del. Local rec'd A. G. O., June, 1886	849 32	25 48				874 80
	Balance to new account.						30,946 75
	Totals					\$67,632 87	\$67,632 87
	To balance from Old Tax Law Division of Account as above.				\$123 89		
	" " " " " " " " " " " "				30,946 75		
	Aggregate.					\$31,070 64	

**Table No. 80.—Benzie County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.			Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To	Balance from old account,	July 1, 1885	12	--	\$1 56	\$22 29				
1886. Mc'h 31		Cash paid Co. Tr.,	Mc'h 20, 1886	8	10	02	90				
June 30		Taxes, etc., charged back,	June 30, "				15 72				
		Interest on above.....					1 58				
1886. Dec. 31	By	Cash of Co. Tr., general account,	Dec. 17, 1885					6 13		\$0 90	\$23 85
1886. June 30		" " " " "	June 24, 1886					6			02
		Interest on above.....									90
		Balance to new account .....									15 72
		Totals .....					\$40 49				\$40 49
Quarter Ending	New Tax Law Division of Account.			Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To	Balance from old account,	July 1, 1885					\$43 78			
		Del. State rec'd Co. Tr.,	July, "	\$7 89	\$0 67		\$0 60	9 16			
		" " " " "	Aug., "	5 48	42		80	6 80			
		" " " " "	Sept., "	8 75	1 14		6 00	15 89			
		Int. on balance of \$43.78 from June 30,							.77		
		1885, to Sept. 30, 1885.									
Dec. 31		Del. State at sale in	Oct., 1885	73 82	17 83		104 10	195 75			
		" " rec'd Co. Tr.,	Nov., 1885	28 15	4 99		23 70	56 84			
		" " " " "	Dec., "	1 99	18			1 87			
		Cash p'd Co. Tr., Del. Lo'l,	" 17, "	14 07	1 53			15 60			
				435 40	25 47	\$0 45		461 32			
1886. Mc'h 31		State Tax of 1885.....						3,065 48			
		Del. State rec'd Co. Tr.,	Oct., 1885	1 64	21			29			
		" " " " "	Jan., 1886	2 02	07			1 85			
		" " " " "	Feb., "	49 42	1 49			2 09			
		Cash p'd Co. Tr., Del. Lo'l,	" 20, "	51 50	4 85			50 91			
		Red'ns rec'd Co. Tr. ....						56 35			
June 30		Del. State rec'd Co. Tr.,	April, "	28 51	1 23			5 06			
		" " " " "	May, "	10 65	78			29 74			
		" " " " "	June, "	25 83	1 66			11 43			
		Red'ns rec'd Co. Tr. ....						27 49			
		Cash p'd Co. Tr., Del. Lo'l,	" 24, "	82 52	14 40			16 82			
		Del. State charged back, "	" 30, "	9 62			1 80	96 92			
		Int. on Del. State Tax charged back .....						11 42	.88		
1886. Sept. 30	By	Del. Local rec'd A. G. O.,	July, 1885	59 32	2 59				\$61 91		
		" " " " "	Aug., "	53 74	3 55				57 29		
Dec. 31		" " " " "	Sept., "	185 33	14 82				200 15		
		" " " " "	Oct., "	29 68	2 67				32 35		
		" " " " "	Nov., "	21 62	2 18				24 00		
		Cash of Co. Tr., gen'l acc't,	Dec. 17, "						5 08		
		" " " " Del. State,	" 17, "	165 89	14 05	3 00	30 35		213 29		
1886. Mc'h 31		Del. Local rec'd A. G. O.,	Jan., 1886	18 87	2 07				20 94		
		" " " " "	Feb., "	14 14	1 69				15 83		
		" " " " "	Mc'h., "	39 84	3 97				38 81		
		Del. Local by sale and red'n, A. G. O.,									
		January, 1886		10 82	3 74				14 56		
		Del. Local by sale and red'n, A. G. O.,									
		February, 1886		8 85	2 93				11 78		
		Cash of Co. Tr., Del. State, Mc'h 20, 1886		117 73	24 53		127 80		270 05		
June 30		Del. State ret'd A. G. O.,	April 9, "	477 37					477 37		
		Cash of Co. Tr., State,	" 30, "	2,588 20					2,588 20		
		Del. Local rec'd A. G. O.,		2 83	08				2 91		
		" " " " "	May, "	32 75	1 66				34 41		
		" " " " "	June, "	245 45	7 57				253 02		
		Cash of Co. Tr., gen'l acc't,	Del. State, " 24, "						5 06		
		" " " " "	" 24, "	53 35	1 79				55 14		
		To Balance to new account .....						192 85			
		Totals .....						\$4,377 16	\$4,377 16		
To Balance from Old Tax Law Division of Account as above....								\$15 72			
By "											





Table No. 82.—Branch County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$0 30	\$4 35				
1886. June 30	Taxes, etc., charged back, June 30, 1886				25 12				
	Interest on above				30				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 17, 1885					9 12		\$0 24	\$4 35
1886. Dec. 31	Dec. 11, "					6 19			06
1886. June 30	Interest on above								24
	Balance to new account								25 12
	Totals				\$29 77				\$29 77

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$31 16	
	Am't p'd Inst'n for D. & D., Aug. 7,					47 00	
	Del. State, rec'd Co. Tr., July, "	\$1 27	\$0 07			1 34	
	" " " " Aug., "	6 82	2 43			7 30	
	" " " " Sept., "	11 09	2 43		\$7 80	21 32	
1886. Dec. 31	Cash paid Co. Tr., Del. Local, 17, "	3 72	15			3 87	
	Del. State, at sale in Oct., "	39 16	9 64		38 40	87 20	
	" " rec'd Co. Tr., " "	12 41	2 18		3 80	18 19	
	" " " " Nov., "	2 24	25			2 59	
	" " " " Dec., "	64	07			71	
	Red'ms rec'd Co. Tr.					7 30	
1886. M'ch 31	State Tax of 1885					35,763 98	
	Del. State, rec'd Co. Tr., Jan., 1886	1 52	18			1 70	
	" " " " Feb., "	2 86	37			3 23	
	" " " " M'ch, "	12 81	27			13 08	
1886. June 30	Red'ms " " "					6 67	
	Del. State, " " April, "	3 56	12			28 44	
	" " " " May, "	13 57	75			3 68	
	" " " " June, "	13 38	2 15			14 32	
	" " charged back, 30, "	3 18			60	15 53	
	Int. on Del. State Tax charged back					3 78	
						29	
1885. Sept. 30	By Cash of Co. Tr., gen'l acc't, Sept. 17, 1885						\$0 17
	" " " " Del. State, 17, "	27 05	2 88	\$0 73	4 20		34 86
1886. Dec. 31	" " " " gen'l acc't, Dec. 11, "	19 18	2 98		7 80		29 96
	" " " " " " 11, "						47 00
1886. M'ch 31	" " " " State, Feb. 10, 1886	30,000 00					30,000 00
	" " " " " " 27, "	5,000 00					5,000 00
	" " " " gen'l acc't, M'ch 17, "						7 30
	" " " " Del. State, 17, "	54 56	12 14		42 00		106 69
1886. June 30	Del. Local, rec'd A. G. O., May, "	8 85	13				98
	State, rec'd " " 26, "	162 11					162 11
	Cash of Co. Tr. gen'l acc't, June 22, "						6 67
	" " " " State, 22, "	601 87					601 87
	" " " " Del. State, " 22, "	17 19	82				18 01
	Del. collected at Land Office	6 47	69				7 16
	Balance to new account						57 89
	Totals					\$16,082 67	\$36,082 67
	To Balance from Old Tax Law Division of account as above					\$25 12	
	" " " " New " "					57 89	
	Aggregate					\$83 01	

**Table No. 83.—Calhoun County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885.	12	..	\$14 99	\$214 06				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct., 1885.	8	..	89	8 44				
1886. Mc'h 31	Cash paid Co. Tr., Mc'h 20, 1886.	3	10	04	2 14				
June 30	" " " June 24, "	-	6	12	12				
	Taxes, etc., charged back, " 30, "	-	-	-	73 68				
	Interest on above	-	-	-	15 42				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885.					9	2	\$11 82	\$214 06
Dec. 31	Taxes, etc., collected at Land Office, Oct., 31, 1885.					8	..	11	2 28
	Cash of Co. Tr., general account, Dec. 19, 1885.					6	11	14	3 87
1886. Mc'h 31	" " " Taxes, etc., March 20, 1886.					3	10	16	8 44
June 30	Interest on above								11 73
	Balance to new account.								73 68
	Totals				\$313 88				\$313 88

[illegible]

Table No. 84.—Cass County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Cash paid Co. Tr., Sept. 22, 1885	9	8	\$0 21	\$3 90				
Dec. 31	Taxes, etc., rec'd Co. Tr., Dec. 18, "	6	12	06	1 64				
1886. June 30	Cash paid Co. Tr., June 16, 1886	6	14		08				
	Taxes, etc., charged back, " 30, "				12 62				
	Interest on above.....				27				
1885. Sept. 30	By Balance from old account, July 1, 1885.....				12			\$0 27	\$3 90
1886. M'ch 31	Cash of Co. Tr., gen'l acct., M'ch 19, 1886				3 11			06	06
	Taxes, etc., " 19, "				3 11			06	1 64
June 30	Interest on above.....								30
	Balance to new account.....								12 62
	Totals.....				\$18 52				\$18 52

Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$18 99	
	Am't p'd Inst'n for D. & D., Aug. 7, "					54 04	
	Del. State, rec'd Co. Tr., Sept. "	\$5 39	\$0 36			5 77	
Dec. 31	" " at sale in, Oct., "	1 50	30		\$0 60	2 40	
	" " rec'd Co. Tr., Dec., "	85 32	8 72		30 00	74 04	
	" " " " " " " "	86	28		60	1 74	
	Cash paid Co. Tr., Del. Local, " 18, "	1 14	49		1 20	2 33	
1886. M'ch 31	State Tax of 1885	18 08	3 15			21 23	
	Del. State, rec'd Co. Tr., Jan., 1886	2 06	51		1 20	31,676 67	
	" " " " Feb., "	4 41	34			8 77	
	" " " " M'ch " "	13 59	92		1 20	4 75	
June 30	Red'n's " " " "					15 71	
	Del. State, " " April, "	9 06	1 04		60	20 07	
	" " " " May, "	11 03	44			7 85	
	" " " " June, "	2 29	12			10 72	
	Cash paid Co. Tr., State, " 16, "	71 19				11 47	
	Del. State, charged back, " 30, "	5 26			60	2 41	
	Int. on Del. State Tax charged back.....					71 19	
1885. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	18 08	3 15			5 88	\$21 23
	Cash of Co. Tr., gen'l acct, Sept. 22, "					72	48
Dec. 31	" " Del. State, " 22, "	16 56	95	\$0 40	60		18 51
	" " " " Dec. 18, "	6 89	68		60		54 04
1886. M'ch 31	" " gen'l acct, " 18, "						8 17
	" " State, M'ch 15, 1886	31,670 66					31,670 66
	Del. State, " " " 19, "	87 32	9 49		31 80		78 61
June 30	Cash of Co. Tr., gen'l acct, June 16, "	77 20					77 20
	" " Del. State, " 16, "	20 06	1 77		2 40		20 07
	Balance to new account.....						24 23
	Totals.....					\$32,012 23	\$32,012 23
	To Balance from Old Tax Law Division of Account as above.....				\$12 62		
	" " New " " " " " " " "				39 08		
	Aggregate.....				\$51 65		

Table No. 35.—Charlevoix County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$0 89	\$12 70				
1886. M'ch 31	Cash paid Co. Tr., M'ch 27, 1886	3	3	-----	01				
June 30	Taxes, etc., charged back, June 30, "	..	..	-----	25 01				
	Interest on above.....			-----	89				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885			-----		9 11		\$0 86	\$6 58
	" " " Taxes, etc., 19, "			-----		9 11		34	6 18
Dec. 31	" " " general account, Dec. 16, "			-----		6 14		01	19
1886. June 30	Taxes, etc., col'd at Land Office, April 30, 1886			-----		2 ..		92	78 47
	Interest on above.....			-----					1 68
	To Balance to new account.....			-----	54 88				
	Totals.....			-----	\$92 99			-----	\$92 99

Table No. 35.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$18 74	\$2 82	-----	\$15 80	\$37 16	
	" " " " Aug., "	12 73	1 05	-----	1 85	15 13	
	" " " " Sept., "	7 80	1 07	-----	4 20	13 17	
Dec. 31	Cash p'd Co. Tr., Del. local, " 19, "	1,415 84	85 11	\$2 89		1,453 84	
	Del. State at sale in Oct., "	95 96	22 01		112 78	230 73	
	" " rec'd Co. Tr., " 19, "	31 23	5 69		33 80	70 55	
	" " " " Nov., "	2 72	29			3 01	
	" " " " Dec., "	1 95	22			2 17	
	Cash p'd Co. Tr., Del. local, " 18, "	175 91	11 10			187 01	
	Red'ns rec'd Co. Tr.-----					14 64	
1886. M'ch 31	State Tax of 1885-----					4,087 31	
	Del. State, rec'd Co. Tr., Jan., 1886	5 58	67			6 25	
	" " " " Feb., "	3 65	48			4 13	
	" " " " M'ch, "	26 72	82			27 54	
	Cash p'd Co. Tr., Del. local, " 27, "	103 54	9 57			113 11	
	Del. Local, rec'd A. G. O.-----	8 36	1 01	33		9 70	
	Red'ns rec'd Co. Tr.-----					14 66	
June 30	Del. State, rec'd Co. Tr., April, 1886	16 10	89			19 55	
	" " " " May, "	13 52	77			16 99	
	" " " " June, "	23 62	2 53			14 29	
	Cash p'd Co. Tr., Del. local, " 24, "	104 98	17 26			26 15	
	Del. State charged back, " 30, "	20 95			18 00	122 24	
	Int. on Del. State Tax charged back-----					38 95	
						2 58	
1885. Sept. 30	By Balance from old account, July 1, 1885						\$1,356 48
	Del. Local, rec'd A. G. O., July, "	91 63	4 45				96 08
	" " " " Aug., "	3 97	28				4 25
	" " " " Sept., "	80 31	6 37				86 68
	Cash of Co. Tr., gen'l ac't, Del. State, " 19, "	81 15	5 91	2 20	6 80		1 50
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	10 00	80				95 88
	" " " " Nov., "	8 86	89				10 80
	" " " " Dec., "	67 32	6 94				9 75
	Cash of Co. Tr., Del. State, " 16, "	39 37	4 94		21 15		74 26
	Del., collected at Land Office-----	17 36	94				65 46
							18 30
1886. M'ch 31	" Local, rec'd A. G. O., Jan., 1886	54 12	5 95				60 07
	" " " " M'ch, "	28 58	4 01				32 59
	" " by sale and re- demptions, A. G. O., Feb., "	30 64	8 31				38 95
	Cash of Co. Tr., gen'l ac't, M'ch 27, "						14 64
	" " " " Del. State, " 27, "	131 89	28 21		145 36		306 46
	Del. State, rec'd A. G. O., " 31, "	645 44					645 44
June 30	Cash of Co. Tr., State, Apr. 19, "	3,439 15					3,439 15
	Del. Local, rec'd A. G. O., May, "	19 40	2 72				22 12
	" " " " June, "	77 39	11 61				89 00
	" " " " by sale and re- demption, A. G. O., April, "	1,332 60	26 71				1,349 31
	Cash of Co. Tr., gen'l ac't, June 24, "	14 24	3 85				18 09
	" " " " State, " 24, "	2 72					14 66
	" " " " Del. State, " 24, "	35 95	1 97				2 72
	" " " " local, " 24, "			33			37 92
	Del., collected at Land Office-----	80 13	7 39				33
	To Balance to new account-----					1,447 53	87 52
	Totals-----					\$7,978 39	\$7,978 39
	By Balance from Old Tax Law Division of Account as above-----				\$54 88		
	New "-----				1,447 53		
	Aggregate-----				\$1,501 91		

Table No. 26.—Cheboygan County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To	Balance from old account, July 1, 1885	12	--	\$12 68	\$181 20				
		Taxes, etc., rec'd Co. Tr., Sept., "	9	--	3 03	57 65				
1886. M'ch 31		Red'ns " " M'ch, 1886	3	--	58	32 86				
		Cash paid Co. Tr., " 16, "	3	14	55	27 32				
June 30		Red'ns rec'd " April, "	2	--	05	3 97				
		Taxes, etc., charged back June 30, "				96 66				
		Interest on above.....				16 89				
1885. Sept. 30	By	Cash of Co. Tr., general account, Sept. 19, 1885.....					9	11	\$9 90	\$181 20
Dec. 31		Taxes, etc., collected at Land Office, Oct. 31, 1885.....					8	--	1 11	28 84
		Cash of Co. Tr., general account, Dec. 18, 1885.....					6	12	22	5 81
		" " " Taxes, etc., " 18, "					6	12	2 15	57 65
1886. June 30		" " " " " June 17, 1886.....						13	06	32 86
		" " " general account, " 17, "						13	--	1 13
		Taxes, etc., collected at Land Office, Apr. 30, "					2	--	24	20 53
		Interest on above.....								13 70
		Balance to new account.....								79 83
		Totals.....				\$416 55				\$416 55

**Table No. 86.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fes.	Expense of Sales.	Dr.	Or.
1886. Sept. 30	To Am't p'd Inst'n for D. & D. Del. State rec'd Co. Tr., May, 1886	90 36	30 00	\$0 08		\$74 17	
	" " " " " " July, " "	18 48	1 23		\$2 70	17 41	
	" " " " " " Aug., " "	14 99	1 56		6 00	22 55	
	" " " " " " Sept., " "	104 64	19 92		116 26	240 81	
Dec. 31	Cash p'd Co. Tr., Del. Local, " 19, "	745 05	28 96	69		774 70	
	Del. State at sale in Oct., " "	223 74	54 73		352 43	630 90	
	" " rec'd Co. Tr., " " "	5 03	45			5 48	
	" " " " " " Nov., " "	1 67	69		8 00	5 36	
	" " " " " " Dec., " "	20 54	3 25			82 79	
	Cash p'd Co. Tr., Del. Local, " 18, "	1,946 82	96 47			2,033 29	
	Red'ns rec'd Co. Tr. " " "					6 65	
1886. M'ch 31	State Tax of 1886. Del. State rec'd Co. Tr., Nov., 1885	3 81	83			6,130 97	
	" " " " " " Jan., 1886	73 95	9 22		3 80	3 64	
	" " " " " " Feb., " "	5 15	1 02		3 00	91 77	
	" " " " " " M'ch, " "	106 18	3 99		4 20	9 17	
	Red'ns " " " " " " "					116 37	
	Cash p'd Co. Tr., Del. Local, " 16, "	96 80	8 11			82 96	
	Del. State rec'd Co. Tr., April, " "	55 77	4 69		10 20	106 41	
	" " " " " " May, " "	89 13	5 13			70 66	
	" " " " " " June, " "	17 15	1 49			94 26	
	Red'ns " " " " " " "					18 64	
	Cash paid Co. Tr. State, " 17, "		68			15 84	
	Cash p'd Co. Tr., Del. Local, " 17, "	152 92	21 61			68	
	Del. State charged back June 30, "	20 36			11 10	174 58	
	Int. on Del. State Tax charged back " " "					31 46	
						1 90	
1886. Sept. 30	By Balance from old account, July 1, 1885						\$568 78
	Del. Local rec'd A. G. O., July, " "	1,607 24	66 65				1,673 89
	" " " " " " Aug., " "	399 59	19 82				359 40
	Cash of Co. Tr., gen'l acc't, Sept. 19, " "						3 52
Dec. 31	" " " " " " Del. State, " 19, " "	151 65	10 07	4 06	36 60	202 40	
	Del. Local rec'd A. G. O., Oct., " "	9 01	81			9 82	
	" " " " " " Nov., " "	9 56	96			10 51	
	" " " " " " Dec., " "	44 84	4 76			49 60	
	Cash of Co. Tr., gen'l acc't, " 18, " "					74 17	
	Del. State, " 18, " "	138 47	22 80	03	124 95	281 25	
	Del. collected at Land Office, " " "	84 90	1 58			36 48	
1886. M'ch 31	" " Local rec'd A. G. O., Jan., 1886	16 14	1 71			17 85	
	" " " " " " Feb., " "	45 80	5 43			51 33	
	" " " " " " M'ch, " "	75 55	9 86			35 41	
	Del. Local by Sale and Redemption, A. G. O. Jan., 1886	2 40	66				3 06
	Del. Local by Sale and Redemption, A. G. O. Feb., 1886	18 03	3 95				16 96
	Cash of Co. Tr., gen'l acc't, M'ch 16, 1886					6 65	
	" " " " " " Del. State, " 16, " "	259 98	59 12		355 43	674 53	
	" " " " " " State, " 81, " "	4,857 14				4,857 14	
	Del. State ret'd A. G. O., " 31, " "	1,274 51				1,274 51	
June 30	" " Local rec'd " " April, " "	18 43	1 40			19 83	
	" " " " " " May, " "	89 00	2 67			91 67	
	" " " " " " June, " "	347 63	10 60			355 23	
	Del. Local by Sale and Redemption, A. G. O. April, 1886	15 84	4 30			20 14	
	Cash of Co. Tr., gen'l acc't, June 17, 1886					82 96	
	Del. State, " 17, " "	195 59	14 56		10 80	220 95	
	Del. collected at Land Office " " "	66 32	5 73			72 05	
	To Balance to new account.					329 16	
	Totals					\$11,123 06	\$11,123 03
	To Balance from Old Tax Law Division of Account as above				\$79 83		
	By New				329 16		
	Net				\$249 33		





Table No. 88.—*Clare County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$10 85	\$154 97				
1886. M'ch 31	Cash paid Co. Tr., M'ch 26, 1886	3	4	11	6 16				
June 30	Taxes, etc., charged back, June 30, "				7 74				
	Interest on above.....				10 96				
1885. Dec. 31	By Cash of Co. Tr., general account, Dec. 19, 1885.....					6 11		96 16	\$165 82
1886. June 30	Taxes, etc., collected at Land Office, April 30, 1886.....					2		05	3 90
	Interest on above.....								6 21
	Balance to new account.....								3 90
	Totals.....				\$179 83				\$179 83
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Balance from old account, July 1, 1885					\$145 44			
	Del. State, rec'd Co. Tr., July, "	80 98	\$0 07			1 05			
	" " " " Aug., "	43	04		\$0 60	1 07			
	" " " " Sept., "	31 51	8 12		3 50	38 13			
	" Local, rec'd A. G. O., "	5 27	1 42			6 69			
	Int. on bal. of \$145.44 from June 30, 1885, to Sept. 30, 1885.....					2 55			
Dec. 31	Del. State, at sale in Oct., 1885	141 16	33 14		264 24	438 54			
	" " rec'd Co. Tr., Nov., "	59	08			65			
	" " " " Dec., "	17 08	2 95		60	20 63			
	Cash p'd Co. Tr., Del. local, " 19, "	1,099 37	53 85			1,153 22			
	Red'n's rec'd Co. Tr., "					4 00			
	Del. Local, rec'd A. G. O., "	6 63	38	\$0 26		7 22			
1886. M'ch 31	State Tax of 1885					5,109 14			
	Del. State, rec'd Co. Tr., Feb., 1886	1 31	45		1 80	3 56			
	" " " " M'ch, "	26 41	84		3 00	30 25			
	Red'n's " " "					1 83			
June 30	Cash p'd Co. Tr., Del. local, M'ch 26, 1886	6 28	76			7 04			
	Del. State, rec'd Co. Tr., Oct., 1885	42 42	8 37		47 46	98 25			
	" " " " April, 1886	14 00	54			14 63			
	" " " " May, "	8 33	54		38	4 25			
	" " " " June, "	28 92	1 59			30 51			
	Am't p'd Mich. Asy. Insane, " 30, "					618 39			
	Del. State, charged back, " 30, "	34 00			9 60	43 60			
	Int. on Del. State Tax charged back					3 70			
	" " net bal. of \$4,494.54 from M'ch 31, 1886, to June 30, 1886.....					73 65			
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	495 85	24 15				\$520 00		
	" " " " Aug., "	381 53	24 81				405 83		
	" " " " Sept., "	90	07				97		
Dec. 31	" " " " Oct., "	12 91	1 09				14 00		
	Cash of Co. Tr., gen. acc't, Dec. 19, "						5 63		
	" " " " Del. State, " 19, "	337 83	25 77	8 67	43 40		415 67		
1886. M'ch 31	Del. Local, rec'd A. G. O., Feb., 1886	2 97	36				3 33		
	" " " " M'ch, "	3 87	50				4 37		
	" " by sale and redemption, A. G. O., "	3 23	1 15				4 38		
	Del. Local, by sale and redemption, A. G. O., "	5 97	1 62				7 59		
	Cash of Co. Tr., gen'l acc't, " 28, "					4 00			
	" " " " Del. State, " 28, "	158 83	36 15		364 84		459 82		
	" " " " local, " 28, "			26			26		
June 30	Del. State, ret'd A. G. O., " 31, "	628 02					628 02		
	" Local, rec'd " April, "	1 79	17				1 96		
	" " " " May, "	7 47	29				7 76		
	" " " " June, "	167 09	20 93				188 02		
	Balance to new account.....						5,191 33		
	Totals.....					\$7,862 99	\$7,862 99		
	To Balance from Old Tax Law Division of Account as above.....				\$3 90				
	" " " " New " " " " " "				5,191 33				
	Aggregate.....				\$5,195 23				



Table No. 90.—*Crawford County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$25 96	\$370 86				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	30	6 50				
1886. June 30	Cash paid Co. Tr., June 21, 1886	9	..	13	26 36				
	Interest on above.....								
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885					9	8	\$20 05	\$370 86
Dec. 31	Dec. 24, "					6	6	21	5 91
1886. M'ch 31	" " " " M'ch 20, 1886					3	10		00
June 30	Taxes, etc., " 20, 1886					3	10	13	6 50
	Interest on above.....								20 36
	Totals.....				\$408 75				\$408 75

Table No. 90.—Continued.

Quarter Ending	New Tax Law Division of Account.			Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.									
Sept. 30	To	Del. State, rec'd Co. Tr.,	July, 1885	\$1 04	\$0 08	-----	-----	\$1 10	
		" " " " "	Aug. " "	45 08	3 15	-----	30 60	48 78	
		" " " " "	Sept. " "	6 69	1 21	-----	18 54	28 44	
		Cash paid Co. Tr., Del. local,	" 22, "	406 22	12 70	\$2 51	-----	421 43	
Dec. 31		Del. State, at sale in	Oct., " "	56 78	12 73	-----	142 65	212 16	
		" " rec'd Co. Tr.,	" " "	12 79	2 55	-----	27 21	42 55	
		" " " " "	Nov., " "	05	01	-----	-----	06	
		" " " " "	Dec., " "	43	09	-----	60	1 12	
		Cash paid Co. Tr., Del. local,	" 24, "	2,439 56	166 99	-----	-----	2,606 55	
		Del. Local, ref'd A. G. O.,	-----	17 61	82	21	-----	18 64	
		Red'n's rec'd Co. Tr.,	-----	-----	-----	-----	-----	2 74	
1886.									
M'ch 31		State Tax of 1885,	-----	-----	88	-----	-----	2,462 39	
		Del. State, rec'd Co. Tr.,	Jan., 1886	4 38	05	-----	60	5 86	
		" " " " "	Feb., " "	50	05	-----	-----	55	
		" " " " "	M'ch, " "	68 71	3 41	-----	-----	67 12	
		Cash p'd Co. Tr., Del. local,	" 20, "	204 68	19 05	-----	-----	223 73	
June 30		Del. State, rec'd Co. Tr.,	April, " "	20 30	90	-----	1 20	22 40	
		" " " " "	May, " "	9 21	35	-----	-----	9 56	
		" " " " "	June, " "	13 74	1 17	-----	-----	14 91	
		Red'n's	-----	-----	-----	-----	-----	16 06	
		Del. Local, ref'd A. G. O.,	-----	5 47	16	-----	-----	5 63	
		Cash p'd Co. Tr., Del local,	June 21, 1886	191 16	29 69	-----	-----	220 85	
		Del. State, charged back,	" 30, "	28 22	-----	-----	13 10	36 32	
		Interest on Del. State Tax	-----	-----	-----	-----	-----	2 37	
		charged back.	-----	-----	-----	-----	-----	78	
		Int. on net bal. of \$44.39 from March 31,	-----	-----	-----	-----	-----	-----	
		1886, to June 30, 1886.	-----	-----	-----	-----	-----	-----	
1885.									
Sept. 30	By	Balance from old account,	July 1, 1885	-----	-----	-----	-----	-----	\$139 43
		Del. Local, rec'd A. G. O.,	" " "	1,127 41	55 53	-----	-----	-----	1,182 94
		" " " " "	Aug., " "	1,319 47	106 04	-----	-----	-----	1,425 51
		" " " " "	Sept., " "	42 68	5 42	-----	-----	-----	48 10
		Cash of Co. Tr., gen'l acc't,	" 22, "	-----	-----	-----	-----	-----	1 82
		" " " " "	Del. State, " 22, "	149 90	29 83	56	106 80	-----	287 09
Dec. 31		Del. Local, rec'd A. G. O.,	Oct., " "	137 67	11 62	-----	-----	-----	149 29
		" " " " "	Nov., " "	43 71	4 04	-----	-----	-----	47 75
		" " " " "	Dec., " "	39 05	3 91	-----	-----	-----	42 96
		Cash of Co. Tr., Del. State,	" 24, "	52 78	4 42	-----	19 14	-----	76 22
		Del. collected at Lead Office,	-----	1 86	30	-----	-----	-----	2 16
1886.									
M'ch 31		" Local, rec'd A. G. O.,	Jan., 1886	5 09	56	-----	-----	-----	5 65
		" " " " "	Feb., " "	68 59	7 34	-----	-----	-----	70 93
		" " " " "	M'ch, " "	88 62	11 54	-----	-----	-----	100 16
		" " by sale and red'n,	Jan., " "	19 69	6 41	-----	-----	-----	26 10
		" " " " "	Feb., " "	14 17	3 84	-----	-----	-----	18 01
		Cash of Co. Tr., gen'l acc't,	M'ch 20, "	-----	-----	-----	-----	-----	2 74
		" " " " "	Del. State, " 20, "	70 05	15 38	-----	170 46	-----	265 69
		" " " " "	Local, " 20, "	-----	-----	21	-----	-----	21
June 30		Del. State, ret'd A. G. O.,	" 31, "	872 06	-----	-----	-----	-----	872 06
		Cash of Co. Tr., State,	Apr. 20, "	1,368 47	-----	-----	-----	-----	1,368 47
		Del. Local, by sale and re-	" " "	-----	-----	-----	-----	-----	-----
		demption, A. G. O.,	" " "	7 71	2 56	-----	-----	-----	10 27
		Del. Local, rec'd A. G. O.,	" " "	31 94	1 84	-----	-----	-----	33 78
		" " " " "	May, " "	1,004 81	22 77	-----	-----	-----	1,027 58
		" " " " "	June, " "	327 45	10 00	-----	-----	-----	347 45
		Cash of Co. Tr., State,	" 21, "	147 45	-----	-----	-----	-----	147 45
		" " " " "	Del. State, " 21, "	68 59	4 34	-----	60	-----	73 53
		To Balance to new account,	-----	-----	-----	-----	-----	1,276 66	
Totals								\$7,786 76	\$7,786 76
By Balance from New Tax Law Division of Account as above.							\$1,276 66		

**Table No. 91.—Delta County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.			Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 31 Dec. 31 1886. M'ch 31	To Balance from old account, July 1, 1885	12	..	\$54 42			\$777 43				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	2 10			45 04				
	Red'ns " " Feb., 1886	4	..	1 95			33 55				
	Cash paid Co. Tr., M'ch 16, "	3	14	58			28 79				
June 30	Taxes, etc., charged back, June 30, "						69 65				
	Interest on above.....						59 06				
1885. Dec. 31 1886. M'ch 31 June 30	By Cash of Co. Tr., general account, Dec. 19, 1885.....							6	11	\$20 89	\$681 85
	" " " Taxes, etc., M'ch 16, 1886.....							3	14	91	45 04
	" " " " June 21, ".....								9	15	33 55
	" " " general account, " 21, ".....								9		1 62
	Interest on above.....										31 95
	Balance to new account.....										69 50
	Totals.....						\$1,068 51				\$1,068 51
Quarter Ending	New Tax Law Division of Account.			Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Balance from old account, July 1, 1885							\$120 15			
	Del. State rec'd Co. Tr., July, "	\$9 54	\$1 48				\$8 40	19 40			
	" " " " Aug., "	25 84	2 45				4 20	32 49			
	" " " " Sep., "	10 33	2 18				24 00	36 51			
	Int on bal. of \$120.15 from June 30, 1885, to Sept. 30, 1885.....								2 23		
Dec. 31	Del. State at sale in Oct., 1885	140 25	34 31				810 50	485 06			
	" " rec'd Co. Tr., " "	105 16	22 30				181 80	309 26			
	" " " " Nov., "	7 29	85					8 14			
	" " " " Dec., "	3 65	43					4 08			
	Cash p'd Co. Tr., State, " 19, "	33 30						33 30			
	" " Del. Local, " 19, "	1,263 91	101 92	\$1 98				1,367 81			
1886. M'ch 31	State Tax of 1885.....							5,109 14			
	Del. State rec'd Co. Tr., Jan., 1886	3 73	47					4 20			
	" " " " Feb., "	2 87	1 69				13 20	17 78			
	" " " " M'ch, "	49 61	1 98					51 59			
	Red'ns " " " " " 16, "	105 49	10 69					111 19			
June 30	Del. State rec'd Co. Tr., " "	16	01					116 18			
	" " " " " April, "	48 14	2 39			2 70		53 73			
	" " " " " May, "	43 24	2 63					45 87			
	" " " " " June, "	19 94	1 62			30		21 86			
	" " Local rec'd A. G. O.....	8 16	2 09					10 16			
	Red'ns rec'd Co. Tr.....							20 38			
	Cash p'd Co. Tr. Del. Local, June 21, 1886	276 07	39 64					315 71			
	Del. State charged back, " 30, "	43 43				52 00		95 43			
	Int on Del. State Tax charged back.....							5 08			
1885. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	229 98	11 45						\$261 43		
	" " " " Aug., "	377 32	55 56						432 88		
	" " " " Sept., "	317 83	22 24						340 07		
Dec. 31	" " " " Oct., "	52 96	5 44						58 42		
	" " " " Dec., "	52 51	5 26						57 76		
	Cash of Co. Tr., gen'l acc't, " 19, "								30 73		
	Del. State, " 19, "	390 49	32 42	6 13		127 80			546 84		
1886. M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	1 46	15						1 61		
	" " " " Feb., "	2 60	31						2 91		
	" " " " M'ch, "	272 01	29 18						311 19		
	Cash of Co. Tr., Del. State, " 16, "	266 85	67 89			492 80			806 54		
June 30	Del. State rec'd A. G. O., April 12, "	1,537 88							1,537 88		
	Cash of Co. Tr., State, May 12, "	3,571 39							3,571 39		
	Del. Local rec'd A. G. O., April, "		16 58						135 08		
	" " " " May, "	98 55	3 18						101 73		
	" " " " June, "	474 28	16 40						490 68		
	" " by sale and Redemption, A. G. O..... June, 1886	4 95	1 46						6 41		
	Cash of Co. Tr., gen'l acc't, " 21, "								111 19		
	Del. State, " 21, "	56 21	4 14			13 20			73 55		
	To Balance to new account.....							470 79			
	Totals.....							\$8,887 72	\$8,887 72		
	To Balance from Old Tax Law Division of Account as above.....						\$39 50				
	By " " New "										

**Table No. 92.—Eaton County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Cash paid Co. Tr.,	Sept. 18, 1885	9	12	\$3 64	\$36 18				
Dec. 31		Dec. 18, "	6	12	04	99				
1886. June 30	Taxes, etc., charged back,	June 30, 1886	---	---	-----	22 88				
	Interest on above.....		---	---	-----	8 68				
1885. Sept. 30	By Balance from old account,	July 1, 1885			-----		12		\$4 63	\$36 18
1886. M'ch 31	Cash of Co. Tr., general account, M'ch 12, 1886				-----		8	18		04
June 30	Interest on above.....				-----					4 63
	Balance to new account				-----					22 88
	Total.....				-----	\$38 73				\$38 73

[illegible]

Table No. 93.—Emmet County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo. Days	Interest.	Amount, Dr.	Mo. Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885.....	12 ..	\$21 41	\$305 81			
1886. M'ch 31	Cash paid Co. Tr., March 27, 1886.....	8 3	-----	18			
June 30	Taxes, etc., charged back, June 30, 1886.....		-----	55 79			
	Interest on above.....		-----	21 41			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885.....		-----		9 12	\$16 77	\$305 81
Dec. 31	Dec. 16, ".....		-----		6 14	18	4 64
1886. June 30	Interest on above.....		-----				16 95
	Balance to new account.....		-----				55 79
	Totals.....			\$388 19			\$388 19

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885.....	\$7 95	\$1 07	-----	\$3 60	\$12 62	
	" " " " Aug., ".....	37 88	5 82	-----	19 80	63 50	
	" " " " Sept., ".....	62 88	11 88	-----	50 40	125 14	
Dec. 31	Cash p'd Co. Tr., Del Local Oct., 18, ".....	506 28	24 76	\$0 79	-----	533 81	
	Del. State at sale in " " ".....	221 80	53 31	-----	285 38	561 47	
	" " rec'd Co. Tr., " " ".....	59 75	12 53	-----	61 25	133 53	
	" " " " Nov., ".....	4 68	4 45	-----	-----	5 13	
	" " " " Dec., ".....	7 78	1 55	-----	2 40	11 74	
	Cash p'd Co. Tr. Del Local, " 16, ".....	1,188 55	79 00	-----	-----	1,267 55	
	Del. Local rec'd A. G. O., " ".....	8 57	1 95	34	-----	10 86	
1886. M'ch 31	State Tax of 1885.....	-----	-----	-----	-----	4,087 31	
	Del. State rec'd Co. Tr., Jan., 1886.....	9 45	1 82	-----	60	11 36	
	" " " " Feb., ".....	9 54	2 47	-----	4 20	16 21	
	" " " " M'ch, ".....	74 17	5 37	-----	6 60	86 14	
	Cash p'd Co. Tr., Del Local " 27, ".....	12 13	12	-----	-----	12 25	
June 30	Red'ns rec'd Co. Tr., " " ".....	-----	-----	-----	-----	85 70	
	Del. State rec'd Co. Tr., April, 1886.....	26 91	1 52	-----	60	29 03	
	" " " " May, ".....	13 12	2 74	-----	6 00	24 86	
	" " " " June, ".....	38 64	2 96	-----	1 20	43 80	
	Red'ns rec'd Co. Tr., " " ".....	-----	-----	-----	-----	39 98	
	Cash p'd Co. Tr., Del Local June 25, 1886.....	21 73	3 69	-----	-----	26 42	
	Del. State charged back, " 30, ".....	30 01	-----	-----	13 50	43 51	
	Int. on Del. State Tax charged back.....	-----	-----	-----	-----	4 06	
	Int. on net bal. of \$2,132.52 from March 31, 1886, to June 30, 1886.....	-----	-----	-----	-----	37 82	
1885. Sept. 30	By Balance from old account, July 1, 1885.....	-----	-----	-----	-----	-----	\$311 59
	Del. Local rec'd A. G. O., July, ".....	781 62	53 17	-----	-----	-----	834 79
	" " " " Aug., ".....	341 26	20 58	-----	-----	-----	361 83
	" " " " Sept., ".....	65 68	5 25	-----	-----	-----	70 93
	Cash of Co. Tr., gen'l ac't, " 18, ".....	-----	-----	-----	-----	-----	3 01
Dec. 31	" " " " Del. State, " 18, ".....	159 41	17 93	2 27	39 80	-----	219 21
	" " " " Dec. 16, ".....	108 69	18 77	-----	73 80	-----	201 26
	Del. Local rec'd A. G. O., " ".....	20 70	2 07	-----	-----	-----	22 77
1886. M'ch 31	" " " " Feb., 1886.....	14 63	1 78	-----	-----	-----	16 39
	" " by sale & red'n. A. G. O., Feb., ".....	7 10	1 98	-----	-----	-----	9 08
	Cash of Co. Tr., Del State, M'ch 27, ".....	294 01	67 85	-----	350 01	-----	711 87
June 30	" " " " Local, " 27, ".....	-----	-----	34	-----	-----	24
	" " " " gen'l ac't, June 25, ".....	-----	-----	-----	-----	-----	85 70
	" " " " State, " 25, ".....	825 99	-----	-----	-----	-----	825 99
	" " " " Del. State, " 25, ".....	93 16	9 17	-----	11 40	-----	113 73
	Del. State ret'd A. G. O., April 20, ".....	1,128 80	-----	-----	-----	-----	1,128 80
	Del. Local by sale and redemption.....	90 47	24 58	-----	-----	-----	115 05
	" " rec'd A. G. O., April, 1886.....	36 46	13 10	-----	-----	-----	98 56
	" " " " May, ".....	6 69	27	-----	-----	-----	6 98
	" " " " June, ".....	129 62	3 35	-----	-----	-----	132 97
	Del. collected at Land Office.....	8 83	26	-----	-----	-----	9 09
	Balance to new account.....	-----	-----	-----	-----	-----	1,991 47
	Totals.....	-----	-----	-----	-----	\$7,271 84	\$7,271 34
	To Balance from Old Tax Law Division of Account, as above.....	-----	-----	-----	355 79	-----	-----
	" " " " New " " ".....	-----	-----	-----	1,991 47	-----	-----
	Aggregate.....	-----	-----	-----	\$2,047 26	-----	-----

Table No. 94.—Genesee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$25 06	\$357 84				
1886. M'ch 31	Cash paid Co. Tr., M'ch 13, 1886	3	17	-----	21				
June 30	Taxes, etc., charged back, June 30, "			-----	49 96				
	Interest on above			-----	25 06				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885			-----		9	8	\$19 84	\$357 84
Dec. 31	Dec. 19, "			-----		6	11	21	5 71
1886. June 30	Taxes, etc., collected at Land Office, Apr. 30, 1886			-----		2		04	3 13
	Interest on above			-----					19 69
	Balance to new account			-----					46 79
	Totals			-----	\$433 06			-----	\$433 06

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$130 96	
	Am't p'd Ins't for D. & D., Aug. 7, "					111 11	
	Del. State rec'd Co. Tr., July, "	\$12 17	\$1 50		\$7 50	21 17	
	" " " " Aug., "	6 83	65		1 20	8 68	
	" " " " Sept., "	18 62	3 47		7 20	29 29	
Dec. 31	" " at sale in Oct., "	130 33	30 74		107 70	268 77	
	" " rec'd Co. Tr., "	23 94	4 38		12 00	40 32	
	" " " " Nov., "	1 16	12			1 28	
	" " " " Dec., "	3 67	39			4 06	
	Cash paid Co. Tr., Del. Local, " 19, "	40	01			41	
	Redn's rec'd Co. Tr.					96 69	
1886. M'ch 31	State Tax of 1885					42,916 78	
	Del. State rec'd Co. Tr., Jan., 1886	9 10	2 35		3 60	15 05	
	" " " " Feb., "	3 09	60		30	4 29	
	" " " " M'ch, "	85 23	2 57			87 80	
	Red'n's					5 01	
	Del. Local rec'd A. G. O.,	11 23	2 50			18 73	
June 30	Del. State rec'd Co. Tr., April, 1886	82 72	2 59			85 30	
	" " " " May, "	26 04	1 26			27 30	
	" " " " June, "	27 34	2 06			29 37	
	Redn's					7 78	
	Del. State charged back, June 30, 1886	22 12			4 80	26 92	
	Int. on Del. State Tax charged back					2 00	
1885. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	40	01				\$0 41
	Cash of Co. Tr., gen'l acc't, Sept. 22, "						87
	" " " " Del. State, " 22, "	102 59	13 47	\$2 06	12 00		130 11
Dec. 31	" " " " gen'l acc't, Dec. 19, "	37 62	5 62		15 90		59 14
	" " " " " 19, "						111 11
1886. M'ch 31	" " " " " M'ch 13, 1886						96 69
	" " " " Del. State, " 13, "	159 10	35 63		119 70		814 43
	" " " " State, " 25, "	42,372 29					42,372 29
	Del. State rec'd A. G. O., " 25, "	544 49					544 49
June 30	Cash of Co. Tr., gen'l acc't, June 21, "						5 01
	" " " " Del. State, " 21, "	97 42	5 52		4 20		107 14
	" " " " Local, " 21, "	11 23	2 50				18 78
	Balance to new account						178 67
	Totals					\$43,986 09	\$43,986 09

To Balance from Old Tax Law Division of Account as above	\$46 79
New " " " " "	178 67
Aggregate	\$225 46



Table No. 95.—Gladwin County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount, Dr.	Mos. Days	Interest.	Amount, Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885.....	12 ..	\$13 25	\$189 35			
	Taxes, etc., rec'd Co. Tr., 1885.....	11 ..	2 19	84 18			
	" " " " Sept., ".....	9 ..	1 81	34 46			
Dec. 31	" " " " Oct., ".....	8 ..	2 20	47 07			
1886.							
Mc'h 31	Cash paid Co. Tr., Mc'h 29, 1886.....	3 1	37	21 00			
June 30	Taxes, etc., charged back, June 30, ".....	13 ..		48			
	Interest on above.....			1,139 59			
				19 82			
1885.							
Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885.....				9 12	\$10 38	\$189 35
Dec. 31	" " " Taxes, etc., Dec. 18, 1885.....				6 12	28	6 87
	" " " Taxes, etc., " 18, ".....				6 12	256	68 64
	Taxes, etc., collected at Land Office, Oct. 31, 1885.....				8 ..	91	19 47
1886.							
Mc'h 31	Cash of Co. Tr., taxes, etc., M'h 29, 1886.....	3 1				83	47 07
June 30	Taxes, etc., collected at Land Office, Apr. 30, ".....	2 ..				61	52 44
	Interest on above.....						15 55
	Balance to new account.....						1,086 54
	Totals.....			\$1,485 93			\$1,485 93

**Table No. 95.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$3 30	\$ 49	-----	\$2 40	\$6 19	
	" " " " Aug., "	2 71	19	-----		2 90	
	" " " " Sept., "	88 49	10 96	-----	76 80	126 24	
	Cash p'd Co. Tr., Del. loc'l, Sept. 18, "	375 93	30 24	\$13 21	-----	419 38	
	Del. Local refunded A. G. O. " "	4 59	18	-----		4 77	
Dec. 18	Del. State, at sale in Oct., "	72 35	16 69	-----	164 70	253 74	
	" " rec'd Co. Tr., Nov., "	29 70	7 36	-----	87 85	124 91	
	" " " " " "	3 28	32	-----		3 60	
	Cash p'd Co. Tr., Del. loc'l, Dec. 18, "	557 22	41 86	-----		598 57	
	Del. Local refunded A. G. O. " "	19 52	4 01	79	-----	24 32	
1886. Mc'h 31	State Tax of 1885					2,452 39	
	Del. State rec'd Co. Tr., Jan., 1886	88	10	-----		98	
	" " " " Feb., "	29	04	-----		33	
	" " " " Mc'h., "	23 65	61	-----	60	24 36	
	Cash p'd Co. Tr., Del. loc'l, Mc'h 29, "	188 64	12 74	-----		151 39	
	Red'ns					2 55	
June 30	Del. State rec'd Co. Tr., April, 1886	31 25	1 04	-----		32 27	
	" " " " May, "	7 31	45	-----	1 20	8 96	
	" " " " June, "	131 54	6 88	-----		138 42	
	Cash p'd Co. Tr., Del. loc'l, " 17, "	147 47	21 75	-----		169 22	
	Del. Local refunded A. G. O. " "	9 34	33	-----		9 67	
	Del. State charged back, June 30, "	54 95		-----	11 70	66 65	
	Int. on Del. State Tax charged back					4 21	
	Int. on net bal. of \$1,530.09 from Mc'h 31, 1886, to June 30, 1886.					26 78	
1885. Sept. 30	By Balance from old account, July 1, 1885						\$268 98
	Del. Local, rec'd A. G. O., " "	391 56	18 14	-----		409 70	
	" " " " Aug., "	34 85	9 17	-----		37 02	
	" " " " Sept., "	135 40	21 22	-----		155 33	
	Cash of Co. Tr., gen'l ac't, Sept. 18, "					1 83	
	" " " " Del. State, " 18, "	75 57	11 47	2 48	59 56	149 07	
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	36 20	9 13	-----		95 33	
	" " " " Nov., "	61 63	6 16	-----		67 79	
	" " " " Dec., "	5 53	44	-----		5 97	
	Cash of Co. Tr., Del. State, " 18, "	44 50	11 63	-----	79 20	185 33	
	Del. collected at Land Office	4 80	1 02	-----		5 82	
1886. Mc'h 31	Del. Local, rec'd A. G. O., Jan., 1886	43 10	4 72	-----		47 82	
	" " " " Mc'h., "	86 26	11 47	-----		99 73	
	Del. Local by sale & red'ns, A. G. O., Jan., "	9 32	8 71	-----		13 03	
	" " " " Feb., "	6 79	1 85	-----		8 64	
	Cash of Co. Tr. Del. State, Mc'h 29, "	105 33	24 37	-----	252 55	382 25	
	Cash of Co. Tr. Del. Local, " 29, "			79	-----	79	
June 30	Del. State ret'd, A. G. O., April 14, "	781 34		-----		781 34	
	Del. Local rec'd " " " "	11 28	1 57	-----		12 85	
	" " " " May, "	43 69	3 78	-----		47 47	
	" " " " June, "	381 24	39 62	-----		420 86	
	" " by sale & red'ns, A. G. O., May " "	84 75	10 53	-----		45 23	
	Cash of Co. Tr., gen'l acc't, June 17, "					2 55	
	" " " " State, " 17, "	140 98		-----		140 98	
	" " " " Del. State, " 17, "	24 82	75	-----	80	26 17	
	Del. collected at Land Office	34 82	1 03	-----		35 85	
	Balance to new account.						1,354 74
	Totals					\$4,653 29	\$4,653 29
	To Balance from Old Tax Law Division of Account as above				\$1,086 54		
	" " " " New				1,354 74		
	Aggregate				\$2,341 28		

**Table No. 96.—Grand Traverse County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885	12		\$331 84	\$4,740 61				
1886. June 30	Taxes, etc., charged back June 30, 1886				39 92				
	Interest on above				381 84				
	By Balance to new account								\$5,112 37
	Totals				\$5,112 37				\$5,112 37
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1886. Sept. 30	To Balance from old account, July 1, 1885					\$5,435 49			
	Am't p'd Ins't'n for D. & D., Aug. 7, "					6 68			
	Del. State rec'd Co. Tr., July, "	\$1 65	\$0 11			1 78			
	" " " " Aug., "	4 68	2 47		\$1 80	6 97			
	" " " " Sept., "	12 28	2 29		12 00	26 65			
	Cash p'd Co. Tr., Del. Lo'l, " 19, "	365 12	19 65	\$3 84		388 61			
	Int. on bal. of \$5,435.49 from June 30, 1885, to Sept. 30, 1885					95 12			
Dec. 31	Del. State at sale in Oct., 1885	40 88	9 32		74 00	124 80			
	" " rec'd Co. Tr., " 19, "	19 57	3 49		29 40	52 46			
	" " " " Nov., "	23 27	02			25 25			
	" " " " Dec., "	75 08				93 83			
	Cash p'd Co. Tr., Del. Lo'l, " 16, "	149 78	7 74			157 52			
	Red'n's rec'd Co. Tr.					58 68			
	Int. on net bal. of \$5,820.01 from Sept. 30, 1885, to Dec. 31, 1885					93 10			
1886. Mc'h 31	State Tax of 1886					6,130 97			
	Del. State rec'd Co. Tr., Jan., 1886	21	08			24			
	" " " " Feb., "	6 10	1 00		1 20	8 30			
	" " " " M'ch, "	37 57	1 12			38 69			
	Cash p'd Co. Tr., Del. Lo'l, " 23, 1886	172 26	16 63			188 88			
	Red'n's rec'd Co. Tr.					55 17			
	Int. on net bal. of \$4,666.01 from Dec. 31, 1885, to March 31, 1886					81 66			
June 30	Del. State rec'd Co. Tr., Apr., 1886	15 17	69			15 86			
	" " " " May, "	9 38	42			9 80			
	" " " " June, "	16 12	1 52			17 64			
	Cash paid Co. Tr., Del. Lo'l, " 17, "	127 17	27 63			154 80			
	Red'n's rec'd Co. Tr.					38 80			
	Del. State charged back, June 30, 1886	10 02			7 20	17 22			
	Int. on del. State Tax charged back					98			
	Int. on net bal. of \$4,619.31 from March 31, 1886, to June 30, 1886					80 84			
1886. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	112 21	4 58				\$116 79		
	" " " " Aug., "	15 85	1 01				16 86		
	" " " " Sept., "	21 72	2 15				23 87		
	Cash of Co. Tr., State, " 19, "	236 30					236 30		
	" " " " Del. State, " 19, "	112 99	7 29	3 08	28 95		152 31		
Dec. 31	Del. Local rec'd A. G. O., Oct., "	39 15	3 52				42 67		
	" " " " Nov., "	131 99	13 09				145 08		
	Cash of Co. Tr., State, Dec. 18, "	122 14					122 14		
	" " " " Del. State, " 18, "	18 71	2 87		13 80		36 88		
	Del. collected at Land Office	1 11	02				1 13		
1886. Mc'h 31	" Local rec'd A. G. O., Jan., 1886	2 88	31				3 19		
	" " " " Feb., "	23 41	2 88				26 29		
	" " " " M'ch, "	22 24	3 11				25 35		
	" " " " by sale & red'n. A. G. O. Feb., "	61 10	16 56				77 66		
	" " " " M'ch, "	17 54	4 77				22 31		
	Cash of Co. Tr., State, " 23, "	712 68					712 68		
	" " " " Del. State, " 23, "	61 53	12 91		106 40		177 84		
June 30	Del. State rec'd A. G. O., " 31, "	376 99					376 99		
	Cash of Co. Tr., State, Apr. 1, "	5,748 28					5,748 28		
	Del. Local rec'd A. G. O., " 1, "	44 84	3 97				48 81		
	" " " " May, "	3 19	53				3 52		
	" " " " June, "	286 37	4 88				291 25		
	Cash of Co. Tr., State, " 17, "	107 67			1 20		107 57		
	" " " " Del. State, " 17, "	43 88	2 15				47 23		
	Balance to new account						4,772 80		
	Totals					\$13,283 25	\$13,283 25		
	To Balance from Old Tax Law Division of Account as above				\$5,112 37				
	New				4,772 80				
	Aggregate				\$9,885 17				

Table No. 97.—*Gratiot County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount, Dr.	Mos. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account July 1, 1885	12	..	\$49 68			
1886. M'ch 31	Cash paid Co. Tr., M'ch 23, 1886	3	7	50			
June 30	Taxes, etc., charged back June 30, "	..	..	112 58			
	Interest on above .....	..	..	50 18			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885				9	8	\$38 38
Dec. 31	Taxes, etc., col'd at Land Office, Oct. 31, "				8	..	1 15
	Cash of Co. Tr., general account, Dec. 17, "				6	18	42
1886. June 30	Taxes, etc., col'd at Land Office, April 30, 1886				2	..	06
	Cash of Co. Tr., general account, June 22, "				..	8	
	Interest on above .....						
	Balance to new account .....						
	Totals .....			\$398 70			\$398 70

Table No. 97.—Gratiot County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Am't p'd inst. for D.&D., Aug. 7, 1885					\$54 32	
	Del. State, rec'd Co. Tr., July, "	\$6 21	\$0 75		\$1 20	8 16	
	" " " " Aug., "	12 24	1 82		4 20	18 26	
	" " " " Sept., "	30 70	4 92		13 80	49 42	
	Cash paid Co. Tr., State, " 22, "	1 14				1 14	
	Del. local, " 22, "	307 38	27 09	\$6 60		341 07	
Dec. 31	Del. State, at sale in Oct., "	463 37	109 53		328 00	984 90	
	" " rec'd Co. Tr., " "	121 82	25 80		72 75	219 67	
	" " " " Nov., "	9 00	92			9 92	
	" " " " Dec., "	9 04	1 01			10 05	
	Cash p'd Co. Tr., Del. local, " 17, "	414 97	72 54			487 61	
	Error in credit of Del. Local rec'd A. G. O. in Aug., 1885		2 47			2 47	
	Red'ns rec'd Co. Tr.					39 40	
1886.							
M'ch 31	State Tax of 1885					14,305 69	
	Del. State, rec'd Co. Tr., Jan., 1886	3 43	42			3 85	
	" " " " Feb., "	8 61	1 57		1 20	11 38	
	" " " " M'ch, "	63 92	4 09		3 00	71 01	
	Cash p'd Co. Tr., Del. Local, " 23, "	177 67	11 21			188 88	
	Red'ns rec'd Co. Tr.					18 37	
June 30						104 69	
	Del. State, rec'd Co. Tr., April, 1886	61 16	3 63		60	65 29	
	" " " " May, "	23 48	2 41		1 20	33 09	
	" " " " June, "	73 89	6 39		1 80	82 08	
	Cash paid Co. Tr., State, " 22, "	41 89				41 89	
	Del. local, " 22, "	125 55	22 34			147 89	
	Del. State charged back, " 30, "	27 78			10 80	38 58	
	Int. on Del. State Tax charged back					8 02	
1885.							
Sept. 30	By Balance from old account, July 1, 1885						\$34 25
	Del. Local, rec'd A. G. O., " "	98 60	9 47				108 07
	" " " " Aug., "	75 89	9 60				85 49
	" " " " Sept., "	240 48	53 77				294 25
	Cash of Co. Tr., gen'l acc't, " 22, "	218 23	25 64	5 00	43 20		15 88
	Del. State, " 22, "	56 79	4 54				292 07
Dec. 31	Del. Local rec'd A. G. O., Oct., "	71 49	7 14				61 33
	" " " " Nov., "	17 21	1 71				78 63
	" " " " Dec., "						18 93
	Cash of Co. Tr., gen'l acc't, " 17, "	49 15	7 49		19 20		54 33
	Del. State, " 17, "	82 18	20				75 84
	Del. collected at Land Office						82 47
1886.							
M'ch 31	" Local, rec'd A. G. O., Jan., 1886	11 22	1 28				12 50
	" " " " Feb., "	32 54	3 91				36 45
	" " " " M'ch, "	37 42	5 09				42 51
	" " by sale and redemption, A. G. O., Feb., "	33 70	9 16				42 86
	Del. Local, by sale and redemption, A. G. O., M'ch, "	10 67	2 90				13 57
	Cash of Co. Tr., gen'l acc't, " 23, "	602 73	137 06		464 75		89 40
	" " " " Del. State, " 23, "	13,097 90					1,204 54
	" " " " State, " 30, "	1,249 58					13,097 90
June 30	Del. State, ret'd A. G. O., " 30, "						1,249 58
	" Local by sale and redemption, A. G. O., April, "	43 89	11 93				55 82
	Del. Local rec'd A. G. O., May, "	18 08	1 49				19 57
	" " " " June, "	48 86	2 09				50 95
	" " " " June, "	120 27	3 67				123 94
	Cash of Co. Tr., gen'l acc't, " 22, "	75 96	6 08		4 20		18 37
	Del. State, " 22, "	17 40	84				86 24
	Del. collected at Land Office						18 24
	Balance to new account						57 13
	Totals					\$17,321 10	\$17,321 10
	To Balance from Old Tax Law Division of Account as above				\$107 63		
	" " " " New " " " "				57 13		
	Aggregate				\$164 76		

Table No. 98.—Hillsdale County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$9 24	\$132 04				
1886. M'ch 31	Cash paid Co. Tr., March 26, 1886	3	4	-----	0 08				
June 30	Interest on above			-----	9 24				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885			-----		9	8	\$7 14	\$132 04
Dec. 31	" " " " Dec. 19, "			-----		6	11	08	2 10
1886. June 30	Interest on above			-----					7 22
	Totals			-----	\$141 86			-----	\$141 86

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$40 66	
	Am't p'd Inst'n for D. & D., Aug. 7,					49 77	
	Del. State, rec'd Co. Tr., July, "	\$0 37	\$0 08				89
	" " " " Aug., "	5 54	02				89
	" " " " Sept., "	7 28	1 64		\$0 60	7 02	
Dec. 31	" " at sale in Oct., "	17 29	2 99		9 60	18 53	
	" " rec'd Co. Tr., Nov., "	2 27	22		3 60	23 88	
	" " " " Dec., "	1 56	17			2 49	
	Cash paid Co. Tr., Del. Local, " 19, "	20 31	88			1 73	
						21 19	
1886. M'ch 31	State Tax of 1885					42,916 78	
	Del. State, rec'd Co. Tr., Jan., 1886	2 73	21			2 94	
	" " " " Feb., "	2 86	03			2 88	
	" " " " M'ch, "	16 98	38			17 36	
June 30	" " " " April, "	12 14	89			12 53	
	" " " " June, "	11 51	57			12 08	
	" " charged back, " 30, "	16 49			60	17 09	
	Int. on Del. State Tax charged back					1 16	
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	20 31	88				\$21 19
	Cash of Co. Tr., gen'l acc't, Sept. 22, "						86
	" " " " Del. State, " 22, "	86 67	3 52	\$0 11			40 30
Dec. 31	" " " " Dec. 19, "	6 28	92		\$0 60		7 80
	" " " " gen'l acc't, " 19, "						49 77
1886. M'ch 31	" " " " Del. State, M'ch 26, 1886	26 41	5 02		13 20		46 63
June 30	Del. State, ret'd A. G. O., Ap'l 15, "	118 39					118 39
	Cash of Co. Tr., State, June 29, "	42,798 39					42,798 39
	" " " " Del. State, " 29, "	23 56	62				23 18
	Balance to new account						43 86
	Totals					\$48,148 87	\$48,148 87
	To Balance from New Tax Law Division of account as above...				\$42 86		

Table No. 99.—Houghton County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$186 78	\$2,668 25				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oc.,	8	..	1 39	20 85				
1886. M'ch 31	Cash paid Co. Tr., M'ch 25, 1886	3	5	-----	24				
June 30	Taxes, etc., charged back, " 29, "	..	1	-----	55				
	Interest on above, " 30, "	..	..	-----	97 28				
					188 17				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885					9	2	\$141 12	\$2,668 25
Dec. 31	" " " " " " Dec. 26, "					6	4	1 63	45 63
1886. M'ch 31	" " " " " " Taxes, etc., M'ch 25, 1886					3	5	55	29 85
June 30	Interest on above								143 80
	Balance to new account								97 28
	Totals				\$2,984 34				\$2,984 34

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$100 24	
	Am't p'd Inst'n for D. & D. Aug. 7, "					72 20	
	Del. State, rec'd Co. Tr., July, "	\$1 85	\$0 12		\$1 20	3 17	
	" " " " " " Aug., "	1 85	16		60	2 61	
	" " " " " " Sept., "	21 86	5 05		36 15	63 08	
	Cash p'd Co. Tr., Del. local, " 28, "	42 99	3 42	\$0 36		46 77	
	Del. local ref'd. A. G. O., " 28, "	2 32	68	10		3 05	
Dec. 31	Del. State, at sale in Oct., "	315 45	75 78		584 03	975 24	
	" " " " " " rec'd Co. Tr., " "	15 13	4 16		32 54	51 83	
	" " " " " " Nov., "	41	04			45	
	" " " " " " Dec., "	6 65	70			7 35	
	Cash p'd Co. Tr., gen'l acct., " 26, "					10,682 40	
	Cash p'd Co. Tr., Del. local, " 26, "	61 76	2 56			64 32	
1886. M'ch 31	State Tax of 1885					5,109 14	
	Del. State, rec'd Co. Tr., Jan., 1886	2 36	27			2 63	
	" " " " " " Feb., "	5 02	28		1 20	6 50	
	" " " " " " M'ch, "	17 22	42			17 64	
	Cash p'd Co. Tr., Del. local, M'ch 25, "	10 74	86			11 60	
	Del. local ref'd. A. G. O., " 25, "	3 66	99			4 65	
June 30	" State rec'd Co. Tr., April, 1886	10 69	76		60	12 05	
	" " " " " " May, "	3 52	13			3 65	
	" " " " " " June, "	59 33	16 05		1 20	76 58	
	Red'ns " " " " " "					4 72	
	Cash p'd Co. Tr. Del. local, June 29, 1886	965 20	106 99			1,072 19	
	Del. State, charged back, " 30, "	15 24			7 50	22 74	
	Int. on Del. State Tax charged back					1 33	
1886. Sept. 30	By Del. Local, rec'd A. G. O., July, 1886	22 40	75				\$23 15
	" " " " " " Aug., "	24 21	1 21				25 42
	" " " " " " Sept., "	17 47	1 23				18 70
	Cash of Co. Tr., gen'l acct, Sept. 28, "						88
	Del. State, " 28, "	63 84	7 91	1 78	72 60		146 13
Dec. 31	Mining tax collected in fiscal year 1885						10,754 60
	Del. local rec'd A. G. O., Oct., "	10 26	82				11 08
	" " " " " " Dec., "	48	04				52
	Cash of Co. Tr., Del. State, " 26, "	25 56	5 33		37 95		68 84
	" " " " " " Local, "			10			10
1886. M'ch 31	Del. local, rec'd A. G. O., Jan., 1886	827 81	91 06				918 87
	" " " " " " M'ch, "	141 05	16 22				157 97
	Cash of Co. Tr., Del. State, " 25, "	337 64	80 06		616 57		1,084 87
	" " " " " " State, " 26, "	4,657 13					4,657 13
	Del. State, ret'd A. G. O., " 26, "	452 01					452 01
June 30	" " local, rec'd " " April, "	1 23	04				1 27
	" " " " " " June, "	37 68	1 39				38 97
	" " Local, by sale and redemption, A. G. O., May, 1886	17 79	7 33				25 12
	Cash of Co. Tr., Del. State, June 29, "	24 60	97		1 20		26 77
	Balance to new account						55 71
	Totals					\$18,418 11	\$18,418 11
	To Balance from Old Tax Law Division of Account as above				\$97 28		
	" " " " " " New " " "				55 71		
	Aggregate				\$152 99		

Table No. 100.—Huron County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount, Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$45 31	\$647 31				
1886. June 30	Cash paid Co. Tr., June 29, 1886	..	1	-----	14 55				
	Taxes, etc., charged back, " 30, "	..	..	-----	150 23				
	Interest on above.....	..	..	-----	45 31				
1886. M'ch 31	By Cash of Co. Tr., general account, M'ch 12, 1886			-----		3	18	\$14 55	\$662 02
June 30	Taxes, etc., collected at Land Office, Apr. 30, "			-----		2	..	26	21 58
	Amount twice charged; under Sec. 124, also under Secs. 108 and 109, Tax Law, and Int. to June 30, 1886			-----					6 12
	Interest on above.....			-----					14 80
	Balance to new account.....			-----					123 28
	Totals.....			-----	\$657 40			-----	\$657 40



Table No. 100.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est	Coll. Fec.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	-----	-----	-----	-----	\$4,880 30	
	Am't p'd ins'tn for D. & D., Aug. 7, "	-----	-----	-----	-----	28 11	
	Del. State rec'd Co. Tr., July, "	\$11 41	\$1 10	-----	\$2 10	14 61	
	" " " " Aug., "	94 69	15 93	-----	78 20	186 82	
	" " " " Sept., "	71 14	11 78	-----	41 10	124 00	
	Int. on net. bal. of \$280.81 from June 30, 1885, to Sept. 30, 1885	-----	-----	-----	-----	4 56	
Dec. 31	Del. State at sale in Oct., 1885	208 18	48 93	-----	207 90	463 01	
	" " " " rec'd Co. Tr., Nov., "	93 00	16 04	-----	65 10	174 14	
	" " " " " Dec., "	11 46	1 04	-----	-----	12 50	
	" " " " " Dec., "	25 43	8 02	-----	1 80	80 23	
	Red'ns rec'd Co. Tr.	-----	-----	-----	-----	20 12	
	Int. on net. bal. of \$131.34 from Sept. 30, 1885, to Dec. 31, 1885	-----	-----	-----	-----	2 30	
1886. M'ch 31	State Tax of 1885	-----	-----	-----	-----	10,218 28	
	Del. State rec'd Co. Tr., Jan., 1886	18 47	1 71	-----	1 20	16 88	
	" " " " Feb., "	89 47	1 35	-----	1 20	42 02	
	" " " " March, "	156 12	8 05	-----	3 60	167 77	
	Cash p'd Co. Tr., Del. Lo'l, " 12, "	896 93	88 00	\$10 96	-----	990 89	
	Red'ns rec'd Co. Tr.	-----	-----	-----	-----	133 81	
June 30	Del. Local rec'd A. G. O.	24 08	5 70	-----	-----	28 78	
	" " " " " "	22 81	4 91	30	-----	28 02	
	Red'ns rec'd Co. Tr.	-----	-----	-----	-----	24 50	
	Del. State rec'd Co. Tr., April, 1886	55 82	2 44	-----	1 20	59 46	
	" " " " May, "	60 19	5 45	-----	1 20	66 84	
	" " " " June, "	42 23	2 82	-----	60	45 65	
	Cash p'd Co. Tr., Del. Lo'l, " 29, "	98 10	18 40	-----	-----	116 50	
	Del. State charged back June 30, "	58 45	-----	-----	28 95	95 40	
	Int. on Del. State tax charged back	-----	-----	-----	-----	7 25	
	Int. on net bal. of \$1,368.45 from March 31, 1886, to June 30, 1886	-----	-----	-----	-----	74 70	
1886. Sept. 30	By Cash of Co. Tr., State, July, 1885	4,619 49	-----	-----	-----		\$4,619 49
	Del. Local rec'd A. G. O., "	182 78	8 98	-----	-----		191 69
	" " " " Aug., "	24 88	1 74	-----	-----		26 63
Dec. 31	" " " " Sept., "	239 39	30 31	-----	-----		269 70
	" " " " Oct., "	29 85	2 45	-----	-----		31 80
	" " " " Nov., "	3 34	30	-----	-----		3 64
1886. M'ch 31	" " " " Jan., 1886	3 92	58	-----	-----		4 50
	" " " " March, "	68 08	8 20	-----	-----		71 28
	" " " " by sale & red'n A.G.O. Jan., "	13 72	4 06	-----	-----		17 78
	" " " " " M'ch "	41 46	11 26	-----	-----		52 73
	Cash of Co. Tr., gen'l acc't, M'ch 12, "	-----	-----	-----	-----		144 46
	" " " " States, " 12, "	28 83	-----	-----	-----		28 83
	" " " " Del. State, " 12, "	1,012 86	184 42	14 60	463 20		1,625 38
June 30	Del. State ret'd A. G. O., " 29, "	1,171 90	-----	-----	-----		1,171 90
	" " Local rec'd " Apr., "	130 84	17 14	-----	-----		147 98
	" " " " May, "	83 08	2 60	-----	-----		85 68
	" " " " June, "	185 95	12 85	-----	-----		198 80
	" " " " by sale & red'n, A.G.O. Apr., "	6 97	1 89	-----	-----		8 86
	" " " " May, "	12 15	3 59	-----	-----		15 74
	" " " " June, "	20 92	6 19	-----	-----		27 11
	Cash of Co. Tr., gen'l acc't " 29, "	-----	-----	-----	-----		138 81
	" " " " State, " 29, "	4,771 07	-----	-----	-----		4,771 07
	" " " " Del. State, " 29, "	209 06	11 11	-----	6 00		226 17
	Balance to new account.	-----	-----	-----	-----		4,242 96
	Totals	-----	-----	-----	-----	\$18,062 97	\$18,062 97
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	\$123 28		
	" " " " New " " " " " " "	-----	-----	-----	4,242 96		
	Aggregate	-----	-----	-----	\$4,365 26		

Table No. 101.—*Ingham County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount, Dr.	Mos. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12 ..	\$29 22	\$417 48			
1886. M'ch 31	Cash paid Co. Tr., M'ch 15, 1886	3 15	22	10 63			
June 30	Taxes on Part-p'd Lansing Lts, reassessed under Act 44, 1883, & int. to June 30, '86			301 65			
	Taxes, etc., charged back, June 30, 1886			343 80			
	Interest on above			29 44			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885				9 11	\$23 81	\$417 48
Dec. 31	Taxes, etc., col'd at Land Office, Oct. 31, "				8 ..	46	9 96
	Cash of Co. Tr., general account, Dec. 16, "				6 14	24	6 41
1886. June 30	Taxes, etc., col'd at Land Office, April 30, 1886				2 ..	3 18	272 81
	Cash of Co. Tr., general account, June 21, "				9		26 69
	Interest on above						456 96
	Balance to new account						
	Totals			\$1,198 00			\$1,198 00

Table No. 101.—Ingham County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1886. Sept. 30	To Am't p'd Inst. for D.&D., Aug. 7, 1886	-----	-----	-----	-----	\$51 00	
	To Del. State, rec'd Co. Tr., Feb., "	-----	-----	-----	\$0 80	80	
	" " " " July, "	\$2 51	\$0 57	-----	1 80	5 88	
	" " " " Aug., "	8 63	52	-----	1 80	5 95	
	" " " " Sept., "	16 35	2 55	-----	4 20	23 10	
	Cash p'd Co. Tr., Del. local, 19, "	615 10	77 55	\$7 22	-----	699 89	
Dec. 31	Del. State at sale in Oct., "	211 56	50 80	-----	208 40	470 78	
	rec'd Co. Tr., " "	19 35	4 08	-----	12 80	38 08	
	" " " " Nov., "	3 66	37	-----	-----	4 03	
	" " " " Dec., "	8 87	43	-----	-----	4 30	
	Cash p'd Co. Tr., Del. local, " 16, "	766 41	92 10	-----	-----	858 51	
1886. M'ch 31	State Tax of 1885	-----	-----	-----	-----	32,608 50	
	Del. State, rec'd Co. Tr., Jan., 1886	8 64	43	-----	-----	4 07	
	" " " " Feb., "	81	04	-----	-----	35	
	" " " " M'ch, "	11 20	35	-----	-----	11 55	
	Cash p'd Co. Tr., Del. local, 15, "	738 22	108 64	-----	-----	899 86	
June 30	Del. State, rec'd Co. Tr., April, "	28 52	97	-----	-----	29 55	
	" " " " May, "	3 65	17	-----	-----	3 82	
	" " " " June, "	8 14	22	-----	-----	3 36	
	Red'ns rec'd Co. Tr.	-----	-----	-----	-----	9 99	
	Del. Local, rec'd A. G. O.	1 15	04	04	-----	1 23	
	Cash p'd Co. Tr., Del. local, June 21, 1886	238 14	45 84	-----	-----	328 48	
	Del. State charged back, 30, "	21 23	-----	-----	4 20	25 43	
	Int. on Del. State Tax charged back	-----	-----	-----	-----	1 79	
	net bal. of \$3,705.32 from M'ch 31, 1886, to June 30, 1886	-----	-----	-----	-----	64 84	
1886. Sept. 30	By Balance from old account, July 1, 1886	-----	-----	-----	-----	-----	\$514 29
	Del. Local, rec'd A. G. O., July, "	298 96	26 90	-----	-----	-----	320 83
	" " " " Aug., "	245 82	28 75	-----	-----	-----	274 07
	" " " " Sept., "	227 16	36 45	-----	-----	-----	263 61
	Cash of Co. Tr., gen'l ac't, Del. State, 19, "	64 78	5 81	1 68	12 01	-----	1 81
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	125 72	13 35	-----	-----	-----	83 78
	" " " " Nov., "	65 38	5 97	-----	-----	-----	139 07
	" " " " Dec., "	392 47	38 23	-----	-----	-----	71 35
	" " " by sale and re-demptions, A. G. O., " "	160 83	45 14	-----	-----	-----	400 75
	Cash of Co. Tr., gen'l ac't, " 16, "	23 49	3 64	-----	8 40	-----	205 97
	Del. State, " 16, "	68 82	3 90	-----	-----	-----	61 00
	Del., collected at Land Office	-----	-----	-----	-----	-----	35 53
1886. M'ch 31	Cash of Co. Tr., State, Feb. 15, 1886	20,000 00	-----	-----	-----	-----	72 72
	Del. Local, rec'd A. G. O., Jan., "	51 24	5 99	-----	-----	-----	20,000 00
	" " " " Feb., "	126 23	15 16	-----	-----	-----	57 33
	" " " " M'ch, "	39 36	5 14	-----	-----	-----	141 39
	" " " by sale and re-demptions, A. G. O., Jan., "	25 27	6 87	-----	-----	-----	44 50
	Del. Local by sale and redemptions, A. G. O., Feb., 1886	27 14	7 96	-----	-----	-----	32 14
	Del. Local by sale and redemptions, A. G. O., M'ch, 1886	13 90	4 22	-----	-----	-----	35 10
	Cash of Co. Tr., Del. State, M'ch 15, 1886	238 44	55 68	-----	221 00	-----	18 12
	State, " 31, "	8,046 07	-----	-----	-----	-----	515 13
June 30	Del. State, rec'd A. G. O., Apr. 17, "	634 82	-----	-----	-----	-----	8,046 07
	" Local, rec'd " May, "	37 58	5 51	-----	-----	-----	634 82
	" " " " June, "	256 19	14 96	-----	-----	-----	43 09
	" " " by sale and re-demptions, A. G. O., May, "	83 98	4 15	-----	-----	-----	271 15
	Cash of Co. Tr., State, June 21, "	13 72	3 90	-----	-----	-----	85 13
	Del. State, " 21, "	312 29	-----	-----	-----	-----	17 63
	Del., collected at Land Office	15 15	82	-----	-----	-----	312 29
	Balance to new account	146 60	17 13	-----	-----	-----	15 97
		-----	-----	-----	-----	-----	163 73
		-----	-----	-----	-----	-----	3,261 66
	Totals	-----	-----	-----	-----	\$36,242 91	\$36,242 91
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	\$459 96	-----	-----
	" " " " New " " "	-----	-----	-----	3,261 66	-----	-----
	Aggregate	-----	-----	-----	\$3,721 62	-----	-----

Table No. 102.—Ionia County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$1 40	\$19 99				
1886. M'ch 31	Cash paid Co. Tr., M'ch 16, 1886	3	14	-----	01				
June 30	Interest on above.....			-----	1 40				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885			-----		9	8	\$1 08	\$19 99
Dec. 31	Dec. 16, "-----			-----		6	14	01	32
1886. June 30	Interest on above.....			-----					1 09
	Totals.....			-----	\$21 40			-----	\$21 40

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fec.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	-----	-----	-----	-----	\$46 34	
	Am't p'd Inst'n for D. & D., Aug. 7, "	-----	-----	-----	-----	55 28	
	Del. State rec'd Co. Tr., July, "	\$4 65	\$0 59	-----	\$4 80	10 04	
	" " " " " Aug., "	25	08	-----	-----	28	
	" " " " " Sept., "	11 18	1 67	-----	4 20	17 05	
	Cash p'd Co. Tr., Del. Local, " 22, "	10 96	92	\$0 21	-----	12 09	
Dec. 31	Del. State at sale in Oct., "	111 82	26 39	-----	79 80	218 01	
	" " rec'd Co. Tr., " "	5 81	88	-----	1 20	7 39	
	" " " " " Nov., "	6 10	61	-----	-----	6 71	
	" " " " " Dec., "	4 07	45	-----	-----	4 52	
	Cash p'd Co. Tr., Del Local, " 16, "	113 36	14 39	-----	-----	127 75	
	Red'ns rec'd Co. Tr. ....	-----	-----	-----	-----	21 44	
1886. M'ch 31	State Tax of 1885	-----	-----	-----	-----	32,698 50	
	Del. State rec'd Co. Tr., Jan., 1886	7 42	88	-----	-----	8 30	
	" " " " " Feb., "	21 41	47	-----	-----	21 88	
	" " " " " M'ch, "	24 75	50	-----	-----	25 25	
	" " Local ref'd A. G. O. ....	9 47	3 26	-----	-----	12 73	
	Red'ns rec'd Co. Tr. ....	-----	-----	-----	-----	2 55	
June 30	Del. State rec'd Co. Tr., April, 1886	24 04	94	-----	60	12 31	
	" " " " " May, "	16 04	1 42	-----	-----	25 58	
	" " " " " June, "	16 47	1 41	-----	-----	17 46	
	Cash paid Co. Tr., State, " 17, "	66 33	-----	-----	-----	17 88	
	Cash p'd Co. Tr., Del. Local, " 17, "	6 07	-----	-----	-----	66 33	
	Del. State charged back, " 30, "	5 88	-----	-----	1 20	6 07	
	Int. on Del. State Tax charged back	-----	-----	-----	-----	7 08	
1886. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	38 39	97	-----	-----	64	\$34 36
	" " " " " Aug., "	78 59	13 32	-----	-----	-----	91 91
	" " " " " Sept., "	1 38	10	-----	-----	-----	1 43
	Cash of Co. Tr., gen'l acc't, " 22, "	46 23	5 10	1 24	5 40	-----	46
Dec. 31	" " " " " Dec. 16, "	16 08	2 29	-----	9 00	-----	57 97
	" " " " " gen'l acc't, " 16, "	-----	-----	-----	-----	-----	27 37
1886. M'ch 31	" " " " " State, Feb. 24, 1886	25,300 00	-----	-----	-----	-----	55 33
	Del. Local rec'd A. G. O., " "	15 54	1 86	-----	-----	-----	25,300 00
	Cash of Co. Tr., gen'l acc't, M'ch 16, "	-----	-----	-----	-----	-----	17 49
	" " " " " Del. State, " 16, "	127 30	28 33	-----	81 00	-----	21 44
	" " " " " State, " 25, "	7,191 97	-----	-----	-----	-----	236 68
	Del. State ret'd A. G. O., " 25, "	272 86	-----	-----	-----	-----	7,191 97
June 30	" " Local rec'd " April, "	5 71	17	-----	-----	-----	272 86
	" " " " " May, "	26 56	65	-----	-----	-----	5 88
	Cash of Co. Tr., gen'l acc't, June 17, "	-----	-----	-----	-----	-----	27 21
	" " " " " Del. State, " 17, "	53 58	1 85	-----	-----	-----	2 55
	" " " " " Local, " 17, "	-----	-----	1 40	-----	-----	55 43
	Balance to new account.....	-----	-----	-----	-----	-----	1 40
	Totals.....	-----	-----	-----	-----	\$38,449 41	\$38,449 41
	To Balance from New Tax Law Division of Account as above...	-----	-----	-----	\$47 86	-----	-----

Table No. 103.—Iscoo County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12	--	\$34 00	\$485 76				
1886.									
M'ch 31	Cash paid Co. Tr., M'ch 24, 1886	3	6	01	29				
June 30	Taxes, etc., charged back, June 30, "	--	--	--	15 39				
	Interest on above	--	--	--	84 01				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885					9	8	\$25 86	\$478 88
	" " " Taxes, etc., Sept. 22, "					9	8	40	7 88
Dec. 31	" " " general account, Dec. 18, "					6	12	29	7 74
1886.									
June 30	Taxes, etc., collected at Land Office, April 30, 1886					2	--	45	38 23
	Cash of Co. Tr., general account, June 23, "						7	--	01
	Interest on above								27 00
	To Balance to new account				23 29				
	Totals				\$558 74				\$558 74
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$2 65	\$0 17		\$0 60	\$3 42			
	" " " " Aug., "	4 11	47		3 60	8 18			
	" " " " Sept., "	38 98	7 10		51 90	97 98			
	Cash p'd Co. Tr., Del. loc'l, " 22, "	484 30	46 76	\$3 31		514 37			
Dec. 31	Del. State, at sale in Oct., "	90 08	20 65		211 64	322 37			
	" " " rec'd Co. Tr., " "	73	18		1 50	2 41			
	" " " " Nov., "	3 49	84			3 83			
	" " " " Dec., "	35	04			39			
	Cash p'd Co. Tr., Del. local, " 18, "	1,218 02	63 36			1,281 38			
1886.									
M'ch 31	State Tax of 1885					4,067 81			
	Del. State, rec'd Co. Tr., Jan., 1886	1 28	13			1 41			
	" " " " Feb., "	10	01			11			
	" " " " M'ch, "	9 95	38			10 33			
	Cash p'd Co. Tr., Del. local, M'ch 24, "	18 51	1 26			19 77			
June 30	Del. State, rec'd Co. Tr., April, "	3 73	17			3 90			
	" " " " May, "	2 03	09			2 12			
	" " " " June, "	3 39	25			3 64			
	Cash p'd Co. Tr., Del. local, " 23, "	64 63	11 95			76 58			
	Del. State, charged back, " 30, "	31 52			18 84	50 36			
	Int. on Del. State Tax charged back					2 70			
	" " net bal. of \$188.49 from M'ch								
	" 31, 1886, to June 30, 1886					3 30			
1885.									
Sept. 30	By Balance from old account, July 1, 1885	1,155 18	51 98				\$338 63		
	Del. Local, rec'd A. G. O., " "	62 64	11 38				1,207 16		
	" " " " Sept., "						74 22		
	Cash of Co. Tr., gen. acc't, " 22, "	50 00					6 17		
	" " " " State, " 22, "	88 25	5 35	68	30 06		50 00		
Dec. 31	" " " " Del. State, " 22, "	45 69	7 74		56 10		119 37		
	Del. Local, rec'd A. G. O., Dec., "	1 02	10				109 53		
	" " " " collected at Land Office	17 49	1 18				1 12		
1886.							18 65		
M'ch 31	Del. Local rec'd A. G. O. Jan., 1886	22 17	89				23 06		
	" " " " Feb., "	21 32	4 75				26 07		
	" " " " M'ch, "	2 75	35				3 10		
	" " " " by sale and re-emption, A. G. O., Feb., "	16 10	5 21				21 31		
	Del. Local, by sale and re-emption, A. G. O., M'ch, "	2 29	75				3 04		
	Cash of Co. Tr., Del. State, " 24, "	94 65	21 21		213 14		329 00		
June 30	Del. State, rec'd A. G. O., April 8, "	1,256 97					1,256 97		
	Cash of Co. Tr., State, " 20, "	2,577 13					2,577 13		
	Del. Local, by sale and re-emption, A. G. O., " "	194 73	58 19				252 92		
	Del. Local rec'd, A. G. O., " "	1,323 16	198 42				1,521 58		
	" " " " May, "	32 13	2 00				34 13		
	" " " " June, "	910 69	30 42				941 11		
	" " " " collected at Land Office	4 81	58				5 39		
	Cash of Co. Tr., State, " 23, "	64 72					64 72		
	" " " " Del. State, " 23, "	11 33	52				11 85		
	To Balance to new account					2,500 62			
	Totals					\$5,996 43	\$5,996 43		
	By Balance from Old Tax Law Division of Account as above					\$23 29			
	" " " " New " " " " "					2,500 62			
	Aggregate					\$2,523 91			

**Table No. 104.—Iron County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount Cr.
1886. Sept. 30	To Balance from old account, July 1, 1886	12	..	\$111 23	\$1,588 95				
1886. June 30	Taxes, etc., charged back, June 30, 1886				112 96				
	Interest on above.....				111 23				
	By Balance to new account.....								\$1,813 14
	Totals.....				\$1,813 14				\$1,813 14

<b>Quarter Ending</b>	<b>New Tax Law Division of Account.</b>	<b>Tax.</b>	<b>In-terest.</b>	<b>Col-Fee.</b>	<b>Expense of Sales.</b>	<b>Dr.</b>	<b>Cr.</b>
<b>1886.</b>							
<b>Sept. 30</b>	To Balance from old account, July 1, 1885 Int. on bal. of \$1.78 from June 30, 1885, to Sept. 30, 1885.....	-----  	-----  	-----  	-----  	\$1 78	
<b>Dec. 31</b>	Int. on net bal. of \$1.78 from Sept. 30, 1885, to Dec. 31, 1885.....	-----  	-----  	-----  	-----  	.06	
<b>1886. M'ch 31</b>	Int. on net bal. of \$1.78 from Dec. 31, 1885, to M'ch 31, 1886.....	-----  	-----  	-----  	-----  	.06	
<b>June 30</b>	Del. State charged back, June 30, 1886 Int. on Del. State Tax charged back.... Int. on net bal. of \$1.78 from M'ch 31, 1886, to June 30, 1886 .....	\$10 77  	-----  	-----  	\$10 20  	20 97 1 12 .06	
	By Balance to new account.....	-----  	-----  	-----  	-----  	-----  	\$23 99
	<b>Totals .....</b>	-----  	-----  	-----  	-----  	\$23 99	\$23 99
<b>To Balance from Old Tax Law Division of Account as above....</b>					\$1,812 14		
<b>" " New " " " " "</b>					23 99		
<b>Aggregate .....</b>					\$1,837 18		

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.,	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$11 27	\$161 07				
1886. M'ch 31	Cash paid Co. Tr., M'ch 16, 1886	3	14		09				
June 30	Taxes, etc., charged back, June 30, "				24 51				
	Interest on above.....				11 27				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885					9	11	\$8 80	\$161 07
Dec. 31	Dec. 19, "					6	11	09	2 47
June 30	Interest on above.....								8 99
	Balance to new account.....								24 51
	Totals.....				\$196 94				\$196 94
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To am't p'd Inst'n for D. & D. Aug. 7, 1885					\$14 48			
	Del. State rec'd Co. Tr., July, "	\$4 79	\$0 30		\$1 20	6 29			
	" " " " Aug., "	5 16	49		60	6 25			
	" " " " Sept., "	26 20	3 26		17 10	46 06			
	Cash p'd Co. Tr., Del. Local, " 19, "	701 15	30 54	\$4 88		736 57			
Dec. 31	Del. State at sales in Oct., "	279 44	67 47		469 20	816 11			
	" " rec'd Co. Tr., " "	56 40	11 17		74 40	141 97			
	" " " " Nov., "	19	02			21			
	" " " " Dec., "	16 07	2 15		1 80	20 02			
	Cash p'd Co. Tr., Del. Local, " 19, "	964 62	80 53			1,045 15			
	Red'ns rec'd Co. Tr.....					69 26			
1886. M'ch 31	State Tax of 1885.....					8,174 62			
	Del. State rec'd Co. Tr., Jan., 1886	1 67	19			1 86			
	" " " " Feb., "	6 47	87			7 34			
	" " " " M'ch, "	57 41	2 06			59 49			
	Cash p'd Co. Tr., Del local, " 16, "	452 18	44 04			496 20			
	Red'ns rec'd Co. Tr.....					67 01			
	State rec'd by Co. Tr., of Town Tr.....		21 93			21 93			
June 30	Del. State rec'd Co. Tr., April, 1886	27 62	1 28			28 90			
	" " " " May, "	30 25	1 31		60	29 16			
	" " " " June, "	14 52	1 14			15 66			
	Red'ns " " " "					32 24			
	Cash p'd Co. Tr., State, " 16, "					26			
	" " " " Del local, " 16, "	7 73	1 43			9 16			
	Del. State charged back, " 30, "	21 17			6 60	27 77			
	Int. on Del. State Tax charged back.....					2 02			
1885. Sept. 30	By Balance from old account, July 1, 1885						\$585 40		
	Del. Local rec'd A. G. O., July, "	836 20	70 36				906 56		
	" " " " Aug., "	12 47	68				13 15		
	" " " " Sept., "	115 96	9 49				125 44		
	Cash of Co. Tr., gen'l acc't, " 19, "						1 04		
Dec. 31	Del. Local rec'd A. G. O., " 19, "	97 65	12 32	2 36	37 80		150 13		
	" " " " Nov., "	6 44	58				7 02		
	" " " " Dec., "	399 18	36 83				406 01		
	" " " " by sale and Redemption, Dec., 1885	34 78	3 48				38 24		
	A. G. O. " " " Dec., 1885	4 04	1 09				5 13		
	Del. collected at Land Office.....	37 74	2 06				39 80		
	Cash of Co. Tr., gen'l acc't, Dec. 19, 1885						14 48		
	Del. State, " 19, "	36 15	4 15		18 90		59 20		
1886. M'ch 31	" " " " gen'l acc't, M'ch 16, 1886						69 26		
	" " " " Del. State, " 16, "	352 10	30 81		545 40		973 31		
	Del. State ret'd A. G. O., " 23, "	1,041 40					1,041 40		
	Cash of Co. Tr., State, " 28, "	7,133 50	21 93				7,155 43		
	Del. Local rec'd A. G. O., " 23, "	4 60	59				5 19		
	Del. Local by sale and Redemption, A. G. O. " March, 1886	3 13	84				3 97		
June 30	Del. Local by sale and Redemption, A. G. O. " May, 1886	11 19	3 86				15 05		
	Del. Local rec'd A. G. O., April " "	26 30	2 04				30 34		
	" " " " May, " "	47 34	2 91				50 25		
	" " " " June, " "	778 32							

**Table No. 106.**—*Isle Royal County in Account with the State of Michigan.*

Quarter Ending	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1886. M'ch 31	To State Tax of 1885 .....	-----	-----	-----	-----	\$204 37	
1886. Sept. 30	By Balance from old account, July 1, 1885 .....	-----	-----	-----	-----		\$0 67
1886. M'ch 31	Cash of Co. Tr., State, Feb. 1, 1886 .....	\$208 70	-----	-----	-----		208 70
	Totals .....	-----	-----	-----	-----	\$204 37	\$204 37



Table No. 107.—Jackson County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account July 1, 1885	12	..	\$70 08	\$1,001 11				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	60	12 91				
1886.									
M'ch 31	Cash paid Co. Tr., M'ch 25, 1886	3	5	70	38 14				
June 30	Interest on above				71 88				
1885.									
Dec. 31	By Cash of Co. Tr., general account, Dec. 24, 1885					6	6	\$38 74	\$1,071 19
1886.									
M'ch 31	" " Taxes, etc., M'ch 25, 1886					3	5	24	12 91
June 30	Taxes, etc., collected at Land Office Apr. 30, "					2		01	84
	Cash of Co. Tr., general account, June 16, "						14		46
	Interest on above								38 99
	To Balance to new account				86				
	Totals				\$1,124 80				\$1,124 80

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$237 19	
	Am't p'd inst'n for D. & D., Aug. 7, "					32 86	
	Del. State rec'd Co. Tr., July, "	\$11 72	\$0 90		\$2 40	15 02	
	" " " Aug., "	10 41	1 15		2 40	13 96	
	" " " Sept., "	18 69	3 28		5 40	27 37	
	Int. on net bal. of \$137.32, from June 30, 1885, to Sept. 30, 1885					2 40	
Dec. 31	Del. State, at sale in Oct., 1885	167 06	40 76		108 50	311 32	
	" " rec'd Co. Tr., "	85 74	21 62		12 50	119 86	
	" " " Nov., "	25 48	7 02		7 80	40 30	
	" " " Dec., "	1 91	22			2 13	
	Cash paid Co. Tr., Del. Local, " 24, "	62 40	85			63 25	
	Red'ms rec'd Co. Tr.					23 94	
1886.							
M'ch 31	State Tax of 1885					55,178 71	
	Del. State rec'd Co. Tr., Jan., 1886	12 98	1 99		60	15 57	
	" " " Feb., "	2 97	19			3 16	
	" " " M'ch, "	15 33	2 92		2 41	20 66	
	Red'ms rec'd Co. Tr.					57 94	
June 30	Del. State, rec'd Co. Tr., April, 1886	60 47	3 04		60	10 38	
	" " " May, "	25 83	3 32		1 20	64 11	
	" " " June, "	48 81	3 58		60	30 35	
	Cash paid Co. Tr., State, " 16, "	20 21				47 99	
	Del. State, charged back " 30, "	38 09			6 30	20 21	
	Int. on Del. State Tax charged back					42 39	
						4 08	
1885.							
Sept. 30	By Del. Local, rec'd A. G. O. Sept., 1885	10 60	85				\$11 45
	Cash of Co. Tr., Del. State, " 30, "	70 28	13 24	\$4 05	12 30		99 87
Dec. 31	" " " Dec. 24, "	218 26	5 33		10 20		228 79
	" " " gen'l ac't, " 24, "						51 44
1886.							
M'ch 31	" " " State, Feb. 2, 1886	15,000 00					15,000 00
	" " " " 10, "	15,000 00					15,000 00
	" " " gen'l ac't, M'ch 25, "						23 94
	" " " Del. State, " 26, "	280 19	66 62		123 80		473 61
	" " " State, " 30, "	24,346 70					24,346 70
	Del. State, ret'd A. G. O. " 30, "	852 22					852 22
June 30	Cash of Co. Tr., gen'l ac't, June 16, "						57 94
	" " " Del. State, " 16, "	81 23	5 10		3 01		39 39
	Balance to new account						199 30
	Totals					\$56,384 65	\$56,384 65
	By Balance from Old Tax Law Division of Account as above				\$0 85		
	To " " " New " " " "				199 30		
	Net					\$198 45	

**Table No. 108.—Kalamazoo County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$3 76	\$53 68				
1886. M'ch 31	Cash paid Co. Tr., M'ch 10, 1886	8	20		.08				
June 30	Taxes, etc., charged back, June 30, "				34 95				
	Interest on above.....				8 76				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885					9	12	\$2 94	\$53 68
Dec. 31	" " Dec. 17, "					6	13	.06	.82
1886. June 30	Interest on above.....								2 97
	Balance to new account.....								84 95
	Totals.....				\$22 42				\$22 42

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$32 00	
	Amt'y'd Inst'n for D. & D., Aug. 7, "					56 18	
	Del. State, rec'd Co. Tr., July, "	\$11 75	\$0 80		\$0 60	12 15	
	" " " " Aug., "	20 77	1 57		1 20	23 54	
	" " " " Sept., "	3 91	71		2 40	7 02	
Dec. 31	" " at sale in, Oct., "	35 60	8 87		33 40	76 87	
	" " rec'd Co. Tr., Nov., "	6 49	1 28		4 80	12 57	
	" " " " Dec., "	4 04	40			4 44	
	" " " " Dec., "	4 04	05			4 49	
	Cash p'd Co. Tr., Del. local, 17, "	17 28	2 60			19 88	
1886. M'ch 31	State Tax of 1885.....					47,004 09	
	Del. State, rec'd Co. Tr., Feb., 1886	4 44	36			4 80	
	" " " " M'ch, "	22 62	45			23 07	
June 30	" " " " Apr., "	6 98	82		.60	8 40	
	" " " " May, "	2 03	06			2 11	
	" " " " June, "	7 18	36			7 54	
	" " charged back, 30, "	10 11			6 00	16 11	
	Int. on Del. State Tax charged back.....					1 46	
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	5 69	22				\$5 91
	" " " " Aug., "	8 65	1 44				10 09
	" " " " Sept., "	2 94	94				8 88
	Cash of Co. Tr., gen'l ac't, 18, "						39
	" " " " State, 18, "	62					62
Dec. 31	" " " " Del. State, 18, "	26 06	1 95	\$0 58	2 40		30 99
	" " " " gen'l ac't, Dec. 17, "	36 43	3 08		4 20		43 71
1886. M'ch 31	" " " " Jan. 27, 1886	5,000 00					5,000 00
	" " " " Feb. 4, "	10,000 00					10,000 00
	" " " " 10, "	10,000 00					10,000 00
	" " " " 17, "	10,000 00					10,000 00
	" " " " 24, "	5,000 00					5,000 00
	" " " " M'ch 3, "	6,800 00					6,800 00
	" " " " Del. State, 10, "	46 57	10 60		37 20		94 37
June 30	Del. State, ret'd A. G. O., 30, "	98 81					98 81
	Del. Local, rec'd Apr., "	28	11				39
	Cash of Co. Tr., State, June 19, "	105 28					105 28
	" " " " Del. State, 19, "	27 06	81				27 87
	Del. collected at Land Office.....	60 59					60 59
	To Balance to new account.....					25 36	
	Totals.....					\$47,339 06	\$47,339 06

To Balance from Old Tax Law Division of Account as above.....	● \$34 85
By " " New " " " " " "	25 36
Net.....	\$9 59

Table No. 109.—Kalkaska County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885..	12	..	\$3 59	\$51 32				
1886. Mc'h 31	Cash paid Co. Tr., Mc'h 12, 1886..	8	18	-----	08				
June 30	Taxes, etc., charged back, June 30, "	..	..	-----	6 90				
	Interest on above .....	..	..	-----	3 59				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885.....			-----		9	12	\$2 81	\$51 32
Dec. 31	" " " " Dec. 15, " .....			-----		6	15	08	78
1886. June 30	Interest on above.....			-----					2 84
	Balance to new account.....			-----					6 90
	Totals .....			-----	\$61 84			-----	\$61 84

Table 109.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$1 01	\$0 11	-----	\$0 80	\$1 72	
	" " " " Aug., "	54	05	-----		87	
	" " " " Sept., "	43 98	3 72	-----	2 40	50 10	
Dec. 31	Cash p'd Co. Tr., Del. Lo'l, " 18,	2,610 14	82 10	\$1 06		2,693 80	
	Del. State at sale in Oct., "	49 27	11 43	-----	69 60	130 30	
	" " rec'd Co. Tr., " "	41 83	9 12	-----	36 00	86 45	
	" " " " Nov., "	1 06	11	-----		1 17	
	" " " " Dec., "	2 17	25	-----	60	3 06	
	Cash p'd Co. Tr., Del. Lo'l, " 15,	3,800 45	168 68	-----		3,969 13	
1886. Mc'h 31	State Tax of 1885			-----		5,109 14	
	Del. State rec'd Co. Tr., Jan., 1886	33	05	-----		88	
	" " " " Feb., "	2 61	02	-----		2 63	
	" " " " Mc'h, "	514 62	25 55	-----	1 20	541 37	
June 30	Cash p'd Co. Tr., Del. Lo'l, " 12,	794 06	128 16	-----		922 22	
	Del. State rec'd Co. Tr., April, "	11 98	42	-----		12 88	
	" " " " May, "	40 54	1 68	-----		42 22	
	" " " " June, "	10 51	66	-----	60	11 77	
	Red'ns rec'd Co. Tr			-----		19 12	
	Cash paid Co. Tr., State, June 21, 1886	550 51		-----		550 51	
	Del. loc'l, " 21, "	618 17	140 18	-----		758 35	
	Del. State charged back, " 30, "	11 00		-----	5 25	16 25	
	Int. on Del. State Tax charged back			-----		1 12	
1885. Sept. 30	By Balance from old account, July 1, 1885						\$2,529 41
	Del. Local rec'd A. G. O., 1885	2,346 38	94 71	-----			2,441 04
	" " " " Aug., "	1,216 21	93 28	-----			1,309 49
	" " " " Sept., "	237 91	30 69	-----			268 60
	Cash of Co. Tr., gen'l acc't, " 18,			-----			2 50
Dec. 31	Del. Local rec'd A. G. O., " 18,	134 90	7 81	3 58	15 60		161 39
	" " " " Oct., "	482 83	42 65	-----			525 48
	" " " " Nov., "	73 38	7 33	-----			80 66
	" " " " Dec., "	48 43	4 61	-----			53 04
	" " by sale and re-demptions, A. G. O., " "	41 50	13 73	-----			55 28
	Cash of Co. Tr., Del. State, " 15,	45 33	3 86	-----	3 00		52 19
	Del. collected at Land Office	147 97	9 79	-----			157 76
1886. Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	269 98	32 08	-----			302 01
	" " by sale and re-demptions, A. G. O., Feb., "	23 47	2 85	-----			26 32
	Del. Local by sale and re-demptions, A. G. O., Jan., "	310 19	101 29	-----			411 48
	Del. Local by sale and re-demptions, A. G. O., Feb., "	14 58	3 96	-----			18 54
	Cash of Co. Tr., Del. State, Mc'h, 12, "	96 88	20 95	-----	106 20		220 98
	State, " 31, 1886	3,623 22		-----			3,623 22
June 30	Del. State ret'd A. G. O., " 22,	1,475 39		-----			1,475 39
	Cash of Co. Tr., State, April 10, "	561 04		-----			561 04
	Del. Local by sale and re-demptions, A. G. O., " "	16 66	4 58	-----			21 24
	Del. Local rec'd A. G. O., " "	32 46	3 15	-----			35 61
	" " " " May, "	122 36	8 60	-----			130 96
	" " " " June, "	1,229 47	31 44	-----			1,260 91
	" " collected at Land Office	7 62	31	-----			7 98
	Cash of Co. Tr., Del. State, June 21, '86	517 56	25 62	-----	1 20		544 38
	To Balance to new account					1,353 79	
	Totals					\$16,276 85	\$16,276 85
	To Balance from Old Tax Law Division of Account as above				\$6 90		
	By " " New " " " " " "				1,353 79		
	Net				\$1,346 89		

**Table No. 110.—Kent County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$148 05	\$2,115 00				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct. "	8	..	1 25	28 71				
1886. Mc'h 31	Red'ns, " " M'ch, 1886	3	..	17	9 68				
June 30	Cash paid Co. Tr., " 22, "	3	8	94	49 59				
	Taxes, etc., charged back, June 30, "				180 91				
	Interest on above.....				150 41				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885					9	7	\$118 92	\$2,115 00
Dec. 31	Taxes, etc., collected at Land Office, Oct. 31, "					8	..	2 21	47 36
	Cash of Co. Tr., general account, Dec. 19, "					6	11	1 27	94 18
1886. M'ch 31	" " Taxes, etc., M'ch 22, 1886					3	8	51	26 71
June 30	" " general account, June 29, "						1		9 68
	Interest on above.....								60
	Balance to new account.....								117 91
									160 91
	Totals.....				\$2,512 28				\$2,512 28
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Balance from old account, July 1, 1885					\$26,969 57			
	Am't p'd Inst'n for D. & D., Aug. 7, "					116 40			
	Del. State rec'd Co. Tr., July, "	\$58 06	\$4 41		\$9 90	67 89			
	" " " Aug., "	49 95	6 38		14 40	70 73			
	" " " Sept., "	144 94	26 15		50 40	221 49			
	Cash paid Co. Tr., State, " 23, "	365 69				365 69			
	" " Del. Local, " 23, "	21 79	2 11	\$0 45		24 35			
Dec. 31	Del State at sale in Oct., "	497 85	122 66			1,042 80			
	" " rec'd Co. Tr., " 27, "	147 37	27 84		73 10	248 81			
	" " " Nov., " 3, "	21 48	3 06		3 90	28 44			
	" " " Dec., " 24, "	24 89	8 92		2 40	31 21			
	Cash p'd Co. Tr., Del. Lo'l, " 19, "	35 00	1 77			36 86			
	Red'ns rec'd Co. Tr.....					265 20			
1886. Mc'h 31	State Tax of 1885.....					67,440 65			
	Del. State rec'd Co. Tr., Jan., 1886	20 67	3 14		2 40	26 21			
	" " " Feb., "	23 26	3 51		1 80	28 57			
	" " " Mc'h, "	225 64	14 53		7 53	247 70			
	Del. Local rec'd A. G. O.....	6 24	1 75			7 99			
June 30	Red'ns rec'd Co. Tr.....					174 61			
						234 73			
	Del. State rec'd Co. Tr., April, 1886	145 28	7 20		1 80	154 28			
	" " " May, "	145 87	10 52		2 40	158 79			
	" " " June, "	123 82	10 52		1 80	136 14			
	Cash p'd Co. Tr., Del. Lo'l, " 29, "	8 95				8 95			
	Del. State charged back, " 30, "	63 29			14 14	77 43			
	Int. on Del. State tax charged back.....					6 38			
1885. Sept. 30	By Cash of Co. Tr., State, July 1, 1885	35,844 90					\$26,844 90		
	Del. Local rec'd A. G. O., " "	35 09	1 77				36 86		
	Cash of Co. Tr., gen'l acc't, Sept 23, "						634 60		
Dec. 31	" " " Del. State, " 23, "	696 84	72 27	21 97	108 03		900 11		
	" " " gen'l acc't, Dec. 19, "	247 97	36 94		74 70		359 61		
							116 40		
1886. Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	10 21	1 12				11 33		
	" " " Feb., "	4 98	60				5 58		
	Cash of Co. Tr., gen'l acc't, M'ch 22, "						265 20		
	" " " Del. State, " 22, "	691 59	157 48		501 79		1,350 86		
June 30	Del. Lo'l by sale & red'n, A.G.O., Apr 23, "	8 19	3 38				11 57		
	Del. State ret'd A. G. O. May 19, "	2,091 80					2,091 80		
	Del. Local rec'd " " "	19 44	2 90				22 34		
	" " " June, " "	9 75	38				10 13		
	Cash of Co. Tr., gen'l acc't, " 29, "						174 61		
	" " " State, " 29, "	65,349 92					65,349 92		
	" " " Del. State, " 29, "	269 57	21 18		11 73		302 48		
	" " " Local, " 29, "		03				03		
	Balance to new account.....						722 64		
	Totals.....					\$108,210 97	\$108,210 97		
	To Balance from Old Tax Law Division of Account as above.....				\$180 91				
	New "								

Table No. 111.—*Keweenaw County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$19 34	\$276 24				
1886. Mc'h 31	Cash paid Co. Tr., Mc'h 18, 1886	8	12		17				
June 30	Interest on above				19 34				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 25, 1885					9	5	\$14 77	\$276 24
1886. Dec. 31	Dec. 19, "					6	11	17	4 57
1886. June 30	Interest on above								14 94
	Totals				\$206 75				\$206 75

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$0 18	\$0 01	-----	-----	\$0 19	
	" " " " " Sept., "	18 03	2 63	-----	\$17 40	28 06	
	Cash p'd Co. Tr., Del. Lo'l, " 25, "	20 29	2 30	-----	-----	22 59	
	Del. Local, rec'd A. G. O. " "	6 82	1 90	\$0 27	-----	8 99	
Dec. 31	Del. State at sale in Oct., 1885	121 33	30 14	-----	110 40	261 87	
	" " " " " rec'd Co. Tr., " "	20	02	-----	-----	1 22	
	" " " " " Nov., " "	12 02	1 29	-----	-----	14 21	
	" " " " " Dec., " "	15 61	2 94	-----	1 20	19 75	
	Cash p'd Co. Tr., gen'l acc't, " 19, "	-----	-----	-----	-----	1,040 23	
	" " " " " Del. local, " 19, "	8 06	-----	-----	-----	8 06	
1886. Mc'h 31	State Tax of 1885	-----	-----	-----	-----	1,684 93	
	Del. State rec'd Co. Tr., Jan., 1886	3 95	48	-----	-----	4 43	
	" " " " " Feb., " "	76 17	1 47	-----	-----	77 64	
	" " " " " Mc'h, " "	1 81	03	-----	-----	1 84	
	Red'n's " " " "	-----	-----	-----	-----	1 50	
June 30	Del. State rec'd " April, "	5 05	18	-----	-----	5 23	
	" " " " " May, " "	27	04	-----	-----	81	
	" " " " " June, " "	81	21	-----	80	1 62	
	Cash p'd Co. Tr., Del. Lo'l, " 30, "	8 94	99	-----	-----	9 93	
	Del. State charged back, " 30, "	2 64	-----	-----	8 00	5 64	
	Int. on Del. State Tax charged back	-----	-----	-----	-----	87	
1885. Sept. 30	By Balance from old account, July 1, 1885	-----	-----	-----	-----	-----	\$12 17
	Del. Local rec'd A. G. O., " "	9 88	30	-----	-----	-----	10 18
	Cash of Co. Tr., gen'l acc't, Sept. 25, "	-----	-----	-----	-----	-----	10
	" " " " " Del. State, " 25, "	7 73	59	15	1 80	-----	10 32
	½ Mining tax collected in fiscal year 1886, Sept. 30, 1885	-----	-----	-----	-----	-----	1,040 23
Dec. 31	Cash of Co. Tr., Del. State, Dec. 19, 1885	18 21	2 64	-----	17 40	38 25	
	" " " " " local, " 19, "	-----	1 60	27	-----	1 87	
1886. Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	8 94	99	-----	-----	9 93	
	" " " " " State ret'd " Mc'h 3, "	405 55	-----	-----	-----	405 55	
	Cash of Co. Tr., State, " 12, "	1,229 38	-----	-----	-----	1,229 38	
	" " " " " Del. State, " 18, "	150 06	34 36	-----	111 60	236 05	
June 30	" " " " " June 30, " "	81 93	1 98	-----	-----	85 91	
	" " " " " gen'l acc't, " 30, "	-----	-----	-----	-----	1 50	
	Del Local rec'd A. G. O., " "	62 76	9 41	-----	-----	72 17	
	" " " " " by sale and red'n, A. G. O., June 30, 1886	78 81	20 92	-----	-----	94 73	
	To Balance to new account	-----	-----	-----	-----	152 73	
	Totals	-----	-----	-----	-----	\$3,306 34	\$3,306 34
	By Balance from New Tax Law Division of Account as above..	-----	-----	-----	\$152 73	-----	-----

Table No. 112.—*Lake County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo. Days.	Interest.	Amount, Dr.	Mo. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account July 1, 1885	12	\$3 16	\$45 20			
1886. M'ch 31	To Cash paid Co. Tr., M'ch. 16, 1886	8 14	-----	02			
June 30	Taxes, etc., charged back, June 30, "	-----	-----	18 03			
	Interest on above.....	-----	-----	8 16			
1885. Sept. 30	By Cash of Co. Tr., gen'l acct., Sept 19, 1885.....	-----	-----	-----	9 11	\$2 47	\$45 20
Dec. 31	Dec. 24, ".....	-----	-----	-----	6 6	02	69
1886. June 30	Taxes, etc., collected at Land Office, April 30, 1886.....	-----	-----	-----	2	30	25 79
	Interest on above.....	-----	-----	-----	-----	-----	2 79
	To Balance to new account.....	-----	-----	8 06	-----	-----	-----
	Totals .....	-----	-----	\$74 47	-----	-----	\$74 47

Table No. 112.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$2 31	\$0 18	-----	\$0 80	\$3 09	
	" " " " Aug., "	17 25	2 65	-----	6 80	26 50	
	" " " " Sept., "	30 08	2 79	-----	6 00	38 75	
	Cash paid Co. Tr., Del. Local, " 19, "	456 81	15 89	\$0 86		473 56	
	Del. Local rec'd A. G. O., " 19, "	83 75	6 33	1 25		41 88	
Dec. 31	" State at sale in Oct., 1885	75 21	16 82		162 00	254 03	
	" " rec'd Co. Tr., " 19, "	43 50	8 14	-----	32 10	83 74	
	" " " " Nov., "	6 19	95	-----	5 40	12 54	
	" " " " Dec., "	1 69	35	-----	2 40	4 44	
	Cash p'd Co. Tr., Del. loc'l, " 24, "	3,424 28	175 88	-----		3,600 27	
	Del. Local rec'd A. G. O., " 24, "	9 96	1 59	40		11 85	
	Red'ns rec'd Co. Tr., " 24, "					18 22	
1886.							
M'ch 31	State Tax of 1885					4,087 81	
	Del. State, rec'd Co. Tr., Jan., 1886	5 76	1 07	-----	1 80	8 63	
	" " " " Feb., "	8 65	1 08	-----	1 80	11 53	
	" " " " M'ch, "	68 08	9 45	-----	1 20	72 73	
	Cash p'd Co. Tr., Del. loc'l, " 16, "	262 22	15 11	-----		278 03	
	Red'ns rec'd Co. Tr., " 16, "					18 10	
June 30	Del. State rec'd " April, "	162 18	4 54	-----		54 78	
	" " " " May, "	41 37	2 79	-----	2 70	165 72	
	" " " " June, "	38 46	3 12	-----		46 86	
	Cash p'd Co. Tr., Del. loc'l, " 29, "	393 99	60 77	-----		40 58	
	Del. State, charged back, " 30, "	7 75		-----	9 00	394 76	
	Int. on Del. State Tax charged back					16 87	
1886.							
Sept. 30	By Balance from old account, July 1, 1885						\$361 45
	Del. Local rec'd A. G. O., " 1, "	2,667 17	108 90	-----			2,906 07
	" " " " Aug., "	194 27	10 26	-----			204 53
	" " " " Sept., "	566 69	68 06	-----			629 75
	Cash of Co. Tr., gen'l acct, Sept. 19, "						1 81
Dec. 31	" " " " Del. State, " 19, "	90 85	5 43	2 67	12 30		110 80
	Del. Local rec'd A. G. O., Oct., "	14 05	78	-----			14 83
	" " " " Nov., "	6 94	69	-----			7 63
	Cash of Co. Tr., Del. State, Dec. 24, "	49 59	5 55	-----	13 20		68 34
	" " " " Local, " 24, "			1 25			1 25
	Del. collected at Land Office	251 89	15 23	-----			267 12
1886.							
M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	7 39	81	-----			8 20
	" " " " Feb., "	135 23	16 22	-----			151 45
	" " " " M'ch, "	62 44	7 77	-----			70 21
	" Local by sale and re-demptions A. G. O., Jan., "	12 77	4 42	-----			17 19
	" Local by sale and re-demptions A. G. O., Feb., "	116 16	31 55	-----			147 71
	Cash of Co. Tr., gen'l acct, M'ch 16, "						18 22
	" " " " Del. State, " 16, "	126 59	26 26	-----	301 90		354 75
	" " " " Del. Local, " 16, "			40			40
June 30	Del. State, ret'd A. G. O., April 2, "	754 03		-----			754 03
	Cash of Co. Tr., State, May 10, "	3,313 07		-----			3,313 07
	Del. Local by sale and re-demptions A. G. O., April, "	16 43	5 43	-----			21 91
	Del. Local by sale and re-demptions A. G. O., May, "	2 73	98	-----			8 76
	Del. Local rec'd A. G. O., April, "	108 08	12 72	-----			115 80
	" " " " May, "	361 27	17 12	-----			378 39
	" " " " June, "	56 95	1 84	-----			58 79
	Cash of Co. Tr., gen'l acct, " 29, "						13 10
	" " " " State, " 29, "	20 21		-----			20 21
	" " " " Del. State, " 29, "	82 49	5 63	-----	4 80		92 92
	To Balance to new account					252 11	
	Totals					\$10,013 19	\$10,013 19
	By Balance from Old Tax Law Division of Account as above				\$8 08		
	" " " " New " " " " " "				252 11		
	Aggregate				\$260 17		





Table No. 114.—*Leelanaw County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$3 54	\$50 63				
1886. M'ch 31	Cash paid Co. Tr., M'ch 18, 1886	..	..	-----	03				
June 30	Taxes, etc., charged back, June 30, "	..	..	-----	19 18				
	Interest on above	..	..	-----	3 54				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885	..	..	-----		9	7	\$2 26	\$42 00
Dec. 31	" " " Taxes, etc., " 23, "	..	..	-----		9	7	48	8 63
1886. June 30	" " " general account, Dec. 17, "	..	..	-----		6	18	03	82
	Interest on above	..	..	-----					2 75
	Balance to new account	..	..	-----					19 18
	Totals	..	..	-----	\$73 88				\$73 88

Table No. 114.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Coll. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$22 42	
	Del. State rec'd Co. Tr.,	\$3 58	\$0 78		\$2 10	11 46	
	" " " " Aug., "	3 61	5 38		1 80	5 79	
	" " " " Sept., "	30 44	5 91		25 50	61 85	
	Cash paid Co. Tr. Del. Local, " 23, "	57 00	2 44	\$0 47		60 51	
Dec. 31	Del. State at sale in Oct., "	49 42	11 40		90 49	151 81	
	" " rec'd Co. Tr., Nov., "	18 65	3 41		24 78	46 84	
	" " " " Dec., "	2 35	25			2 58	
	" " " " Dec., "	44	05			49	
	Cash p'd Co. Tr., Del. Lo'l, " 17, "	177 98	13 68			191 66	
	Red'ns rec'd Co. Tr.					13 40	
1886.							
M'ch 31	State Tax of 1885					2,043 66	
	Del. State rec'd Co. Tr., Jan., 1886	7 49	90			8 39	
	" " " " Feb., "	10 68	54			11 20	
	" " " " March, "	29 68	79			30 43	
	Cash paid Co. Tr., Del. Local, " 16, "	208 14	20 38			228 52	
	Red'ns rec'd Co. Tr.					14 64	
	Del. Local rec'd A. G. O.	8 38	2 84			11 20	
June 30	" State rec'd Co. Tr., April, 1886	8 59	60			9 09	
	" " " " May, "	6 16	47			6 63	
	" " " " June, "	8 64	68			9 32	
	Red'ns rec'd Co. Tr.					27 28	
	Cash p'd Co. Tr., State, June 21, 1886	01				01	
	Del. Lo'l, " 21, "	32 50	5 07			38 17	
	Del State charged back " 30, "	3 32			2 40	5 72	
	Int. on Del. State tax charged back					29	
	Int. on net bal. of \$26.47 from March 31, 1885, to June 30, 1886					46	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., July, 1885	123 28	7 77				\$136 05
	" " " " Aug., "	23 59	4 05				32 64
	" " " " Sept., "	21 11	1 86				23 97
	Cash of Co. Tr., gen'l acc't, Del. State, " 23, "	49 18	5 69	1 36	26 40		30
Dec. 31	Del. Local rec'd A. G. O., Oct., "	136 00	11 94				82 63
	" " " " Nov., "	43 17	4 12				147 94
	" " " " Dec., "	18 60	2 01				47 29
	" " by sale and re-emption, A. G. O., " "	6 62	2 18				20 61
	Cash of Co. Tr., Del. State, " 17, "	43 68	7 07		29 40		8 80
	Del. collected at Land Office	3 75	13				79 10
1886.							8 88
M'ch 31	" Local rec'd A. G. O., Jan., 1886	8 79	1 06				9 85
	" " by sale & re-emption, A. G. O., Jan., "	9 50	1 39				10 83
	Cash of Co. Tr., gen'l acc't, M'ch, 16, "	22 57	6 12				28 69
	Del. State, " 16, "	70 88	15 09		115 27		13 40
	Del. State ret'd A. G. O., " 17, "	271 67					201 22
	Cash of Co. Tr., State, " 27, "	1,772 00					371 67
June 30	Del. Local by sale and re-emption, A. G. O., April, "	6 47	2 67				1,772 00
	Del. Local by sale and re-emption, A. G. O., May, "	6 26	1 85				9 14
	Del. Local rec'd A. G. O., June, "	7 13	25				8 11
	Cash of Co. Tr., gen'l acc't Del. State, " 21, "	19 88	85				7 38
	Balance to new account	21 31	2 23				20 73
							14 64
							28 54
							40 00
	Totals					\$3,018 41	\$3,018 41
	To Balance from Old Tax Law Division of Account as above				\$19 18		
	" " New " " " " " " " "				40 00		
	Aggregate				\$59 18		



**Table No. 116.—Livingston County in Account with the State of Michigan.**

[illegible]

Table No. 117.—Mackinac County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account July 1, 1885	12		\$13 64	\$194 86				
1886. M'ch 31	Cash paid Co. Tr., M'ch 23, 1886	3	7		12				
June 30	Taxes, etc., charged back June 30, "				455 46				
	Interest on above				13 64				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885					9	8	\$10 53	\$194 86
Dec. 31	" " " " Dec. 16, "					6	14	12	3 11
1886. June 30	Interest on above								10 65
	Balance to new account								455 46
	Totals				\$664 08				\$664 08

**Table No. 117.—Mackinac County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885 Am't p'd inst. for D.&D., Aug. 7, " Fast. Asy. for Insane, Sept. 29, " Del. State, rec'd Co. Tr., July, " " " " " Aug., " " " " " Sept., " Cash p'd Co. Tr., Del. local, " 22, " Del. State, at sale in Oct., " " " rec'd Co. Tr., Sept., " " " " " Oct., " " " " " Nov., " " " " " Dec., " Cash p'd Co. Tr., Del. local, " 18, " Error over credit of returns of State tax of 1884.....					\$2,315 02 84 95 120 79 18 71 11 98 284 52 286 09 620 28 1 78 3 65 3 89 12 24 3,092 50 02	
1886. M'ch 31	State tax of 1885 Del. State, rec'd Co. Tr., Nov., 1885 " " " " Jan., 1886 " " " " Feb., " " " " " M'ch, " Cash p'd Co. Tr., Del Local, " 23, " Del. local ref'd A. G. O. " 23, " Del. State, rec'd Co. Tr., April, 1886 " " " " May, " " " " " June, " " " local ref'd A. G. O. " 23, " Cash paid Co. Tr., Del. loc'l, June 21, 1886 Del. State charged back, " 30, " Int. on Del. State Tax charged back.....					5,109 14 3 22 20 143 21 236 61 600 49 81 04 33 40 105 91 11 72 1 11 9,068 51 307 58 22 07	
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885 " " " " Aug., " " " " " Sept., " Cash of Co. Tr., gen'l acc't, " 22, " " " " " State, " 22, " Del. Local rec'd A. G. O., Oct., " " " " " Dec., " Cash of Co. Tr., gen'l acc't, " 18, " " " " " Del State, " 18, "						\$916 79 1,756 22 419 49 69 87 1,580 82 970 42 581 35 19 14 155 74 310 21
1886. M'ch 31	Del. Local, rec'd A. G. O., Jan., 1886 " " " " Feb., " " " " " M'ch, " " " by sale and re- demption, A. G. O., Jan., " Del. Local by sale and re- demption, A. G. O., Feb., " Del. Local, by sale and re- demption, A. G. O., M'ch, " Cash of Co. Tr., State, " 23, " " " " " Del. State, " 23, " Del. State, ret'd A. G. O., May 12, " " " Local by sale and re- demption, A. G. O., April, " Del. Local rec'd A. G. O., " 23, " " " " " June, " Cash of Co. Tr., State, " 23, " " " " " Del. State, " 23, " " " " " Local, " 23, " To Balance to new account.....						11 60 7,948 36 41 86 1,050 42 15 44 30 91 02 641 82 2,002 21 47 85 3 13 510 69 2,506 93 383 24 96
June 30							
	Totals .....					\$22,555 49	\$22,555 49
	To Balance from Old Tax Law Division of Account as above.....				\$455 46		
By	New				79 88		
	Net.....				\$375 58		





Table No. 119.—*Manistee County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo. Days.	Interest.	Amount, Dr.	Mo. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885...	12 ..	\$1 08	\$15 49			
Dec. 31	Taxes, etc., rec'd Co. Tr., Sept., " ...	9 ..	80	5 80			
1886. M'ch 31	Oct., " ...	8 ..	04	90			
June 30	Cash paid Co. Tr., M'ch 23, 1886...	3 7	-----	20			
	June 21, " ...	9	-----	02			
	Taxes, etc., charged back, " 30, " ...	-----	-----	521 32			
	Interest on above.....	-----	-----	1 42			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885.....				9 12	\$0 85	\$15 49
Dec. 31	" " " Taxes, etc., Dec. 15, " .....				6 15	02	53
	" " " " " " Dec. 15, " .....				6 15	22	5 80
1886. M'ch 31	" " " " " " M'ch 23, 1886.....				3 7	02	90
June 30	Interest on above.....						1 11
	Balance to new account.....						521 32
	Totals.....			\$545 15			\$545 15



Table No. 120.—*Manitou County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12		\$1 53	\$21 83				
1886.									
June 30	Cash paid Co. Tr., June 29, 1886	1			01				
	Interest on above				1 53				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885					9	8	\$1 18	\$21 83
Dec. 31	Dec. 24, "					6	6	01	35
1886.									
June 30	Interest on above								1 19
	Totals				\$23 37				\$23 37

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Del. State, rec'd Co. Tr., Aug., 1885	\$0 20	\$0 01			\$0 21	
	Cash p'd Co. Tr., gen'l ac't., Sept. 22, "					682 82	
	Del. Lo'l, Sept. 22, "	60	08			63	
Dec. 31	Del. State, at sale in Oct., "	9 71	2 38		\$37 20	49 27	
	rec'd Co. Tr., "	38	09		60	1 07	
	Cash p'd Co. Tr., Del. local, Dec. 24, "	74 30	4 31			78 61	
1886.							
M'ch 31	State Tax of 1885					510 91	
	Del. State, rec'd Co. Tr., M'ch, 1885	18				18	
	Int. on bal. of \$49.99 from Dec. 31, 1885, to March 31, 1886					87	
June 30	Del. State rec'd Co. Tr., April, 1886	4 45	01			46	
	" " " " May, "	4 10	16			4 26	
	" " " " June, "	20	01			21	
	Cash p'd Co. Tr., Del. local, June 29, "	23 56	7 29			30 85	
	Am't paid Mich. Asylum for Insane, June 30, 1886					521 64	
	Del. State, charged back, June 30, 1886	3 63				3 63	
	Int. on Del. State Tax charged back					25	
	Int. on net bal. of \$237.30 from March 31, 1886, to June 30, 1886					4 15	
1885.							
Sept. 30	By Balance from old account, July 1, 1885						\$225 61
	Del. Local, rec'd A. G. O., "	44 80	2 24				47 04
	" " " " Sept., "	29 50	2 07				31 57
	Cash of Co. Tr., State, " 22, "	274 70					274 70
	Del. State, " 22, "	164 88	14 48	\$0 83	3 00		183 14
Dec. 31	Del. local, rec'd A. G. O., Oct., "	32	08				35
	Cash of Co. Tr., Del. State, Dec. 24, "	20	01				21
1886.							
M'ch 31	Del. local rec'd A. G. O., Jan., 1886	23 24	7 26				30 50
June 30	" " " " April, "	41 31	5 78				47 09
	" " " " June, "	58 38	9 38				67 66
	" State ret'd " 11, "	293 27					293 27
	Cash of Co. Tr., gen'l ac't., " 20, "						87
	Del. State, " 20, "	10 27	2 45		17 27		29 99
	Balance to new account						658 02
	Totals					\$1,890 02	\$1,890 02
	To Balance from Old Tax Law Division of Account as above				\$658 02		

Table No. 121.—Marquette County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo. Days	Interest.	Amount, Dr.	Mo. Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885, 12 ..		\$20 89	\$208 48			
	Taxes, etc., rec'd Co. Tr., Sept., " 9 ..		1 19	22 75			
1886. M'ch 31	Red'n's " " Feb., 1886 4 ..		11	4 65			
	Cash paid Co. Tr., M'ch 27, " 3 3 ..		02	1 09			
June 30	Taxes, etc., charged back, June 30, " ..			134 40			
	Interest on above .....			22 21			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 25, 1885 .....	9 5			\$14 72	\$275 29	
	" " taxes, etc., " 25, " .....	9 5			1 24	23 19	
Dec. 31	" " general account, Dec. 15, " .....	6 15			86	22 75	
	" " " " " 15, " .....	6 15			23	6 12	
1886. June 30	" " " " June 29, 1886 .....	1				18	
	" " taxes, etc., " 29, " .....	1				4 65	
	Interest on above .....					17 05	
	Balance to new account .....					134 40	
	Totals .....			\$483 58			\$483 58

Table No. 121.—Marquette County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Am't p'd Inst. for D.&D., Aug. 7, 1885						\$31 96
	To Del. State, rec'd Co. Tr., July, "	\$16 75	\$1 75		\$15 00		35 50
	" " " " Aug., "	9 91	7 43		10 00		21 34
	" " " " Sept., "	126 91	27 67		262 30		426 78
	Cash p'd Co. Tr., State, " 25, "	27 99					27 99
	" " " " Del. local, " 25, "	430 09	20 74	\$0 23			451 06
Dec. 31	Del. State at sale in Oct., "	433 59	115 36		1,103 08		1,701 98
	" " " " rec'd Co. Tr., " "	8 60	84		1 80		11 24
	" " " " Nov., "	4 25	61		1 80		6 66
	" " " " Dec., "	32 16	3 62		60		36 38
	Cash p'd Co. Tr., gen. acc't, " 15, "						7,807 36
	" " " " Del. local, " 15, "	939 51	66 10				1,006 61
	Del. Local, ref'd A. G. O. " "	2 70	08	11			2 89
	Red'ns rec'd Co. Tr. " "						49 44
1886. M'ch 31	State Tax of 1885					10,218 28	
	Del. State, rec'd Co. Tr., Jan., 1886	21 48	2 90		3 00		27 38
	" " " " Feb., "	95 29	8 04		3 00		106 33
	" " " " M'ch, "	120 32	3 29		60		124 21
	Cash p'd Co. Tr., Del. local, " 27, "	143 20	11 84				155 04
	Red'ns rec'd Co. Tr. " "						30 50
June 30	Del. State, rec'd Co. Tr., April, "	63 67	2 14		1 20		32 96
	" " " " May, "	22 37	1 60		2 40		26 37
	" " " " June, "	39 52	3 78		1 20		44 50
	Cash p'd Co. Tr., Del. local, " 29, "	315 79	39 35				355 14
	Del. Local, ref'd A. G. O. " "	2 96	72				3 68
	Del. State charged back, " 30, "	37 71			13 24		50 95
	Int. on Del. State Tax charged back " "						3 12
1885. Sept. 30	By Balance from old account, July 1, 1885						\$20 99
	Del. Local, rec'd A. G. O., " "	617 64	29 11				646 75
	" " " " Aug., "	171 98	9 38				181 36
	" " " " Sept., "	149 39	27 61				177 50
	Cash of Co. Tr., gen'l acc't, " 25, "						1 42
	" " " " Del. State, " 25, "	170 99	14 92	4 63	266 70		457 24
	1/2 Mining tax collected in fiscal year 1885, " 30, "						7,899 32
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	127 36	10 16				137 52
	" " " " Nov., "	17 14	1 63				18 77
	" " " " Dec., "	1 40	18				1 53
	Cash of Co. Tr., Del. State, " 15, "	153 57	30 85		287 30		481 72
1886. M'ch 31	Del. Local, rec'd A. G. O., Jan., 1886	116 31	12 78				129 09
	" " " " Feb., "	4 63	57				5 20
	" " " " M'ch, "	177 61	21 32				198 93
	" " " " by sale and redemptions, A. G. O., Jan., "	17 24	4 68				21 92
	Cash of Co. Tr., gen'l acc't, M'ch 27, "						49 44
	" " " " Del. State, " 27, "	528 60	120 43		1,107 23		1,756 26
	" " " " Local, " 27, "			11			11
June 30	Del. State, ret'd A. G. O., Apr. 9, "	2,076 29					2,076 29
	" " " " Local, rec'd " "	19 69	2 75				22 44
	" " " " May, "	16 44	1 45				17 89
	" " " " June, "	133 40	4 65				138 05
	Cash of Co. Tr., gen'l acc't, " 29, "						30 50
	" " " " State, " 29, "	8,144 26					8,144 26
	" " " " Del. State, " 29, "	237 09	14 23		6 60		257 92
	Balance to new account " "						47 94
	Totals.....					\$22,860 36	\$22,860 36
	To Balance from Old Tax Law Division of Account as above.....				\$134 40		
	New				47 94		
	Aggregate.....				\$182 34		

**Table No. 122.**—*Mason County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12	10	\$0 88	\$12 58				
	Taxes, etc., rec'd Co. Tr., Aug., "	10		07	1 24				
1886.									
M'ch 31	Cash p'd Co. Tr., M'ch 16, 1886	3	14		06				
June 30	Interest on above.....				95				
1885.									
Sept. 30	By Cash of Co. Tr. general account, Sept. 22, 1885					9	8	\$0 68	\$12 58
Dec. 31	" " " " " " Dec. 15, "					6	15	01	27
	" " Taxes, etc., " 15, "					6	15	05	1 24
1886.									
June 30	Taxes, etc., collected at Land Office, April 30, 1886					2		05	4 63
	Interest on above.....								79
	To Balance to new account.....				4 68				
	Totals.....				\$19 51				\$19 51

Table No. 122.—Mason County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$48 69	
	Del. State rec'd Co. Tr., July, "	\$10 36	\$1 22		\$7 00	18 58	
	" " " " Aug., "	10 94	1 18		4 26	16 38	
	" " " " Sept., "	87 93	17 19		94 58	199 70	
	Cash p'd Co. Tr., Del. Lo'l, " 22, "	92 61	5 84			98 45	
Dec. 31	Del. State at sale in Oct., "	105 75	23 98		241 01	370 74	
	" " rec'd Co. Tr., " "	5 04	52		80	6 18	
	" " " " Nov., "	2 71	35		1 20	4 26	
	" " " " Dec., "	9 46	1 74		2 40	13 60	
	Cash p'd Co. Tr., Del. Lo'l, Redn's rec'd Co. Tr. 15, "	549 86	33 10			582 96	
						286 36	
1886.							
Mc'h 31	State Tax of 1885					6,130 97	
	Del. State rec'd Co. Tr., Jan., 1886	5 25	80		1 20	7 25	
	" " " " Feb., "	65 77	1 76		1 20	68 73	
	" " " " M'ch., "	80 08	2 66		2 10	84 82	
	Cash p'd Co. Tr., Del. Lo'l, Redn's rec'd Co. Tr. 16, "	102 98	8 40			111 36	
						9 57	
June 30	Del. State rec'd Co. Tr., Apr., 1886	24 63	1 33		1 20	48 06	
	" " " " May, "	40 04	3 70		5 40	27 16	
	" " " " June, "	41 00	3 84			49 14	
	Cash paid Co. Tr. Del. Lo'l, " 21, "	71 00	17 48			44 84	
	Del. State charged back, " 30, "	9 37			6 10	88 46	
	Int. on del. State Tax charged back					15 47	
						1 06	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., July, 1885	487 11	28 11				\$515 22
	" " " " Aug., "	10 49	53				11 02
	" " " " Sept., "	52 26	4 46				56 72
	Cash of Co. Tr., gen'l ac'ct, Del. State, " 22, "	101 29	9 27	\$2 39	34 02		17
Dec. 31	Del. Local rec'd A. G. O., Oct., "	6 83	58				146 97
	" " " " Nov., "	16 78	1 51				7 41
	" " " " Dec., "	16 93	1 70				18 29
	Cash of Co. Tr., Del. State, " 15, "	109 23	19 59		105 84		18 63
	Del. collected at Land Office	62 42	4 61				224 66
							67 03
1886.							
Mc'h 31	" Local rec'd A. G. O., Jan., 1886	3 95	39				4 34
	" " " " Feb., "	1 12	13				1 25
	" " " " M'ch., "	8 14	1 06				9 20
	" by sale and redemptions, A. G. O., Jan., "	7 58	2 05				9 63
	Del. Local by sale and redemptions, A. G. O., Feb., "	47 12	12 80				50 92
	Del. Local by sale and redemptions, M'ch., "	3 09	1 03				4 12
	Cash of Co. Tr., gen'l ac'ct, " 16, "						286 36
	" " " " Del. State, " 18, "	122 98	26 59		245 21		394 76
June 30	" " " " State, April 8, "	5,468 30					5,468 30
	Del. State ret'd A. G. O., " 21, "	662 67					662 67
	" Local by sale and redemptions, A. G. O., " "	5 06	1 37				6 43
	Del. Local rec'd A. G. O., June, "	44 47	1 66				46 13
	Cash of Co. Tr., gen'l ac'ct, " 21, "						9 57
	" " " " Del. State, " 21, "	131 06	5 22		4 50		140 80
	Del. collected at Land Office	9 21	83				10 04
	Balance to new account						123 12
	Totals					\$8,312 76	\$8,312 76
By	Balance from Old Tax Law Division of Account as above				\$4 68		
To	New " " " " " "				123 12		
	Net				\$118 44		

Table No. 123.—*Mecosta County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$13 86	\$197 97				
1886. M'ch 31	Cash paid Co. Tr., M'ch 18, 1886	8	12		11				
June 30	Taxes, etc., charged back, June 30, "				56 73				
	Interest on above				13 86				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885					9 12		\$10 86	\$197 97
Dec. 11	Dec. 16, "					6 14		11	3 00
1886. June 30	Taxes, etc., collected at Land Office, Apr. 30, 1886					2		07	5 68
	Interest on above								11 04
	Balance to new account								51 06
	Totals				\$268 67				\$268 07

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$3,298 27	
	Del. State, rec'd Co. Tr.,	\$8 88	\$0 77		\$1 20	10 80	
	" " " " Aug., "	7 46	1 09		10 35	18 90	
	" " " " Sept., "	41 93	8 16		38 52	88 61	
	Cash p'd Co. Tr., State, " 18, "	317 12				317 12	
	Del. Local, " 18, "	511 09	49 78	\$14 56		575 41	
Dec. 31	Del. State at sale in Oct., "	175 32	41 14		431 68	648 14	
	" " rec'd Co. Tr., " "	295 74	51 91		139 08	456 73	
	" " " " Nov., "	5 46	54			6 00	
	" " " " Dec., "	4 89	74		1 80	7 43	
	Cash paid Co. Tr., Del. Local, " 16, "	594 63	39 41			634 04	
	Red'ns rec'd Co. Tr.					51 45	
1886. M'ch 31	State Tax of 1885					7,153 80	
	Del. State, rec'd Co. Tr., Jan., 1886	8 95	1 18		60	10 73	
	" " " " Feb., "	5 59	55		30	6 44	
	" " " " M'ch, "	53 17	2 41		90	56 48	
	Cash p'd Co. Tr., Del. local, " 18, "	193 18	15 37			208 55	
	Del. Local, rec'd A. G. O.	1 37	30			1 67	
	Red'ns rec'd Co. Tr.					96 77	
June 30	Del. State rec'd Co. Tr., April, 1886	37 18	2 28		4 20	61 70	
	" " " " May, "	25 25	1 26			43 66	
	" " " " June, "	19 41	1 81		1 90	26 51	
	Cash p'd Co. Tr., Del. local, " 29, "	83 92	9 70			23 12	
	Del. State, charged back, " 30, "	15 76			18 20	93 62	
	Int. on Del. State Tax charged back					33 96	
	Int. on net bal. of \$1.22 from March 31, 1886, to June 30, 1886					1 83	
						02	
1886. Sept. 30	By Cash of Co. Tr., State, July 28, 1885	3,620 19					\$3,620 19
	Del. Local rec'd A. G. O.,	322 58	16 90				389 48
	" " " " Aug., "	141 18	9 28				150 46
	" " " " Sept., "	120 87	13 23				144 10
	Cash of Co. Tr., gen'l acc't, " 18, "					54 36	
	Del. State, " 18, "	354 08	60 05	12 91	39 26	516 25	
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	8 30	74			9 04	
	" " " " Dec., "	36 31	3 68			39 99	
	Cash of Co. Tr., Del. State, " 16, "	58 22	10 02		50 07	118 81	
	Del. collected at Land Office	148 57	10 95			159 52	
1886. M'ch 31	" Local rec'd A. G. O., Jan., 1886	70 18	6 63			76 81	
	" " " " M'ch, "	5 06	66			5 74	
	" " by sale and red'n. A. G. O., Jan., "	56	15			71	
	" " " " Feb., "	9 47	2 56			12 03	
	Cash of Co. Tr., gen'l acc't, M'ch 18, "					51 45	
	Del. State, " 18, "	451 41	94 33		572 56	1,118 30	
June 30	Del. State, ret'd A. G. O., May 20, "	1,267 14				1,267 14	
	Lo'd, by sale & red'n. A. G. O., Apr., "	7 92	2 15			10 07	
	" " " " May, "	4 84	1 43			6 27	
	Del. Local, rec'd A. G. O., May, "	18 99	2 87			21 86	
	" " " " June, "	149 28	7 28			156 56	
	Cash of Co. Tr., gen'l acc't, " 29, "					96 77	
	" " State, " 29, "	5,884 44				5,884 44	
	" " Del. State, " 29, "	67 71	4 14		1 80	73 65	
	To Balance to new account					2 74	
	Totals					\$13,933 50	\$13,933 50
	To Balance from Old Tax Law Division of account as above				\$51 08		
	By " " New " " "				2 74		
	Net				\$48 34		



Table No. 124.—Menominee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo. Days	Interest.	Amount, Dr.	Mo. Days	Interest.	Amount. Or.
1885.							
Sept. 30	To Balance from old account, July 1, 1885.....	12		\$36 42			
	Taxes, etc., rec'd Co. Tr., Sept., ".....	9		83			
Dec. 31	Oct., ".....	8	1 31	28 06			
1886.							
June 30	Cash paid Co. Tr., June 29, 1886.....	1		51			
	Taxes, etc., charged back " 30, 1886.....			8 75			
	Interest on above.....			38 56			
1885.							
Sept. 30	By Cash of Co. Tr., general account, Sept. 28, 1885.....	9	2			\$25 56	\$483 28
	Taxes, etc., Sept. 28, 1885.....	9	2			1 06	37 07
Dec. 31	" " " Dec. 26, 1885.....	6	4			56	15 78
	general account, Dec. 26, 1885.....	6	4			35	9 73
1886							
M'ch 31	" " " " March 29, 1886.....	3	1			01	40
	Taxes, etc, March 29, 1886.....	3	1			50	28 08
June 30	Interest on above.....						28 94
	Balance to new account.....						8 75
	Totals.....			\$612 03			\$612 03

**Table No. 124.—Menominee County Continued.**

Quarter Ending	New Tax Law Division of Account.		Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.								
Sept. 30 To	Del. State, rec'd Co. Tr.,	July, 1885	\$8 29	\$0 97	-----	\$6 90	\$16 16	
	" " " "	Aug., "	14 91	1 35	-----	8 10	24 36	
	" " " "	Sept., "	12 69	2 92	-----	50 70	66 31	
	Cash p'd Co. Tr., Del. State,	" 28, "	391 23		-----		391 23	
	" " " " Del. Lo'l,	" 28, "	73 25	2 20	-----		75 45	
Dec. 31	Del. State, at sale in	Oct., "	73 77	16 41	-----	281 49	371 67	
	" " rec'd Co. Tr.,	" " "	67 95	14 09	-----	290 97	348 01	
	" " " "	Nov., "	3 69	1 03	-----	3 90	8 62	
	" " " "	Dec., "	2 48	60	-----	3 00	6 08	
	Cash p'd Co. Tr., gen'l ac't,	" 26, "			-----		3,277 58	
	" " " " Del. Lo'l,	" 26, "	215 61	10 68	-----		226 29	
	Red'ns rec'd Co. Tr.,				-----		48 62	
1886.								
M'ch 31	State Tax of 1885.						5,109 14	
	Del. State, rec'd Co. Tr.,	Jan., 1886	4 78	59	-----	60	5 97	
	" " " "	Feb., "	11 92	81	-----	60	13 33	
	" " " "	M'ch, "	40 28	2 23	-----	3 60	46 11	
	Cash p'd Co. Tr., Del. local,	" 29, "	187 65	22 69	-----		210 34	
	Del. Local, ref'd A. G. O.,		4 56	1 03	-----		5 59	
	Red'ns rec'd Co. Tr.,				-----		59 47	
June 30	Red'ns rec'd Co. Tr.,				-----		89 36	
	Del. State, rec'd Co. Tr.,	April, "	42 74	2 33	-----	4 20	49 27	
	" " " "	May, "	63 42	4 86	-----	8 40	76 68	
	" " " "	June, "	15 68	2 66	-----	8 40	26 74	
	Cash paid Co. Tr., Del. local,	" 29, "	309 89	60 48	-----		370 37	
	Del. State, charged back,	" 30, "	56 50		-----	117 90	174 40	
	Interest on Del. State Tax charged back,				-----		6 52	
1885.								
Sept. 30 By	Balance from old account,	July 1, 1885						\$120 30
	Del. Local, rec'd A. G. O.,	" "	185 18	8 55	-----			193 68
	" " " "	Aug., "	30 48	2 13	-----			32 61
	Cash of Co. Tr., gen'l acc't,	Sept. 28, "			-----			8 98
	" " " " Del. State,	" 28, "	156 21	16 06	\$3 47	166 66		342 40
	½ Mining Tax collected in fiscal year 1885, Sept. 30, 1885.							3,277 53
Dec. 31	Del. Local, rec'd A. G. O.,	Oct., 1885	40 95	7 57	-----		48 42	
	" " " "	Dec., "	148 80	15 12	-----		161 92	
	Cash of Co. Tr., Del. State,	" 26, "	35 89	5 24	-----	65 70	106 83	
1886.								
M'ch 31	Del. Local, rec'd A. G. O.,	Jan., 1886	123 19	13 55	-----			136 74
	" " " "	Feb., "	12 16	1 33	-----			13 49
	" " " "	M'ch, "	50 42	6 55	-----			56 97
	Del. Local, by sale and red'n, A. G. O.,				-----			
	Jan., 1886		113 36	35 92	-----			149 28
	Del. Local, by sale and red'n, A. G. O.,				-----			
	March, 1886		15 32	4 16	-----			19 48
	Cash of Co. Tr., gen'l acc't, M'ch 29, 1886		147 89	32 13	-----	549 36		48 62
June 30	Del. State, rec'd A. G. O.,	April 5, "	620 53		-----		729 39	
	Cash of Co. Tr., Del. State,	June 29, "	56 98	3 63	-----	4 80	620 53	
	Cash of Co. Tr., gen'l acc't, M'ch 29, "				-----		59 47	
	" " " " State,	" 22, "	4,488 56		-----		4,488 56	
	Del. Local, rec'd A. G. O.,	" 22, "	20 95	63	-----		21 58	
	Balance to new account.				-----			861 43
Totals.....							\$11,078 61	\$11,078 61
To Balance from Old Tax Law Division of Account as above.....							\$8 75	
New							381 43	
Aggregate.....							\$390 18	

**Table No. 125.—Midland County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo. Days.	Interest.	Amount, Dr.	Mo. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12 9	\$393 56	\$5,622 35			
	Taxes, etc., rec'd Co. Tr., Sept.,		33	6 24			
1886. M'ch 31	Red'n's rec'd Co. Tr., Feb., 1886	4	13	5 59			
June 30	Taxes, etc., charged back, June 30, "			24 59			
	Interest on above			394 02			
1885. Dec. 31	By Taxes, etc., collected at Land Office, Oct. 31, 1885			8		\$1 57	\$33 00
1886. June 30	" " " April 30, 1886			2		36	30 61
	Interest on above						1 93
	Balance to new account						5,986 65
	<b>Totals</b>			\$6,052 79			\$6,052 79

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$3,753 89	
	Del. State, rec'd Co. Tr., Aug., "	\$17 57	\$2 41		\$4 80	24 78	
	" " " Sept., "	23 81	2 64		12 64	39 09	
	" " " Sept., "	90 94	20 11		94 38	214 43	
	Amount paid Eastern Asylum for In-sane, Sept. 29, 1885					1,009 31	
	Del. Local refunded A. G. O.	3 64	11	\$0 15		3 90	
	Int. on bal. of \$3,753.89 from June 30, 1885, to Sept. 30, 1885					65 69	
Dec. 31	Del. State at sale in Oct., 1885	370 00	88 80		629 74	1,088 54	
	" " rec'd Co. Tr., "	5 98	1 48		8 70	16 14	
	" " " Nov., "	11 63	2 57		6 45	20 65	
	" " " Dec., "	3 52	1 01		1 20	5 73	
	Cash p'd Co. Tr., Del. local, " 31, "	3,425 74	297 75	87 50		3,810 99	
	Red'n's rec'd Co. Tr.					15 39	
	Int. on net bal. of \$2,955.35 from Sept. 30, 1885, to Dec. 31, 1885					51 72	
1886. M'ch 31	State Tax of 1885.					6,130 97	
	Del. State, rec'd Co. Tr., Jan., 1886	16 31	2 95		5 75	25 01	
	" " " Feb., "	13 10	1 94		4 20	19 24	
	" " " M'ch, "	65 57	2 77		1 65	69 99	
	" " ref'd A. G. O.	4 64	13			4 77	
	Red'n's rec'd Co. Tr.					45 04	
	Int. on net bal. of \$4,017 58 from Dec. 31, 1885, to March 31, 1886					70 31	
June 30	Del. State rec'd Co. Tr., April, 1886	37 40	2 39		1 80	41 59	
	" " " May, "	29 99	3 07		4 80	37 86	
	" " " June, "	69 82	6 46		1 80	78 08	
	" " charged back, " 30, "	28 63			18 00	46 63	
	Int. on Del. State Tax charged back					3 11	
	Int. on net bal. of \$9,020.32 from March 31, 1886, to June 30, 1886					157 86	
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	709 29	36 71				\$746 00
	" " " Aug., "	264 90	20 59				265 49
	" " " Sept., "	52 90	5 66				58 56
Dec. 31	" " " Oct., "	21 10	1 69				22 79
	" " " Dec., "	32 93	3 50				36 43
	Cash of Co. Tr., gen'l ac't, " 31, "						2,269 70
	" " State, " 31, "	1,297 77					1,297 77
	Del. collected at Land Office	878 03	92 75	29 27	213 47		1,213 52
		25 00					25 00
1886. M'ch 31	Del. Local rec'd, A. G. O., Jan., 1886	4 99	56				5 55
	" " " Feb., "	23 65	2 83				26 48
	" " " M'ch, "	60 21	8 43				68 64
	" " by sale & red'n, A. G. O., Feb., "	12 09	3 26				15 35
	State returned " M'ch 29, "	1,178 26					1,178 26
June 30	Local rec'd " April, "	28 73	3 06				31 82
	" " " May, "	40 81	3 35				44 19
	" " " June, "	387 83	11 16				399 09
	" " by sale & red'n, A. G. O., April, "	2 90	82				3 72
	" " " June, "	7 06	2 53				9 59
	collected at Land Office	16 00					16 00
	Balance to new account						9,068 76
	<b>Totals</b>					\$16,850 71	\$16,850 71
	To Balance from Old Tax Law Division of account as above					\$5,986 65	
	New " " "					9,068 76	
	<b>Aggregate</b>					\$15,055 41	

Table No. 126.—*Missaukee County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12	8	\$5 62	\$90 30				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct. 8, "			1 84	28 76				
1886.									
June 30	Cash paid Co. Tr., June 21, 1886	9			55				
	Interest on above				6 96				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885					9 11		\$4 89	\$30 30
Dec. 31	Dec. 26, "					6 4		04	1 23
1886.									
M'ch 31	" " " " " " M'ch 26, 1886					3 4		02	1 30
June 30	Taxes, etc., "					3 4		53	28 76
	Interest on above								4 98
	Totals				\$116 57				\$116 57

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$9 88	\$0 61		\$1 35	\$11 84	
	" " " " Aug., "	66	10		1 20	1 96	
	" " " " Sept., "	7 60	1 25		6 60	15 45	
Dec. 31	Cash p'd Co. Tr., Del. loc'l, " 19, "	3,935 66	130 86	\$11 64		4,078 16	
	Del. State, at sale in Oct., "	224 16	53 79		729 60	1,007 55	
	" " rec'd Co. Tr., " "	51 43	8 97		75 25	135 65	
	" " " " Dec., "	71	07			78	
	Cash p'd Co. Tr., Del. local, " 26, "	4,611 23	210 38			4,821 51	
	Red'ns rec'd Co. Tr.					16 97	
1886.							
M'ch 31	State Tax of 1885					3,078 58	
	Del. State, rec'd Co. Tr., Jan., 1886	1 64	20			1 84	
	" " " " Feb., "	30 92	55		1 20	32 67	
	" " " " M'ch, "	30 64	65			31 29	
	Cash p'd Co. Tr., Del. local, M'ch 26, "	640 38	54 18			694 51	
June 30	Del. Local ref'd A. G. O. " "	1 89	28	06		2 25	
	Del. State, rec'd Co. Tr., April, "	8 54	96		2 40	11 87	
	" " " " May, "	111 06	4 10		2 40	117 58	
	" " " " June, "	7 66	53			8 19	
	Red'ns rec'd " "					29 20	
	Cash p'd Co. Tr., Del. local, June 21, 1886	166 28	28 31			194 59	
	Del. State, charged back, " 30, "	11 67			10 50	22 17	
	Int. on Del. State Tax charged back					1 29	
1885.							
Sept. 30	By Balance from old account, July 1, 1885	8,871 55	156 84				\$9,959 21
	Del. Local rec'd A. G. O., " "	510 69	36 01				4,037 89
	" " " " Aug., "	228 99	17 93				546 70
	" " " " Sept., "						246 92
	Cash of Co. Tr., gen. acc't, " 19, "	53 46	6 22	67	57 60		1 00
Dec. 31	Del. Local rec'd A. G. O., Oct., "	55 92	4 66				117 95
	" " " " Nov., "	259 59	25 79				60 60
	" " " " Dec., "	174 78	17 48				285 38
	Cash of Co. Tr., Del. State, " 26, "	18 14	1 96		9 15		182 24
	Del. collected at Land Office	150 04	6 25				29 55
1886.							156 39
M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	55 91	5 75				61 66
	" " " " Feb., "	51 29	6 16				57 45
	" " " " M'ch, "	1 33	09				1 42
	" " by sale and re-emption, A. G. O., Jan., "	22 74	6 57				29 31
	Del. Local, by sale and re-emption, A. G. O., Feb., "	36 90	10 02				46 92
	Cash of Co. Tr., gen'l ac't, M'ch 26, "	276 30	62 83		804 85		16 97
	" " " " State, " 26, "	2,562 14					1,143 98
	" " " " State, " 26, "	1,063 87					2,562 14
June 30	Del. State, ret'd A. G. O., M'ch 31, "						1,063 87
	Del. Local, by sale and re-emption, A. G. O., May, "	40 26	12 67				52 83
	Del. Local rec'd A. G. O., April, "	8 48	1 19				9 87
	" " " " May, "	255 11	21 98				277 09
	" " " " June, "	831 68	24 18				855 81
	" collected at Land Office	344 88	12 50				367 38
	Cash of Co. Tr., State, June 21, '86	22 57					22 57
	" " " " Del. State, " 21, "	63 20	1 40		1 20		65 80
	" " " " Local, " 21, "			08			08
	To Balance new account					1,362 48	
	Totals					\$16,278 38	\$16,278 38
	By Balance from New Tax Law Division of Account as above				\$1,362 48		

Table No. 127.—Monroe County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.				Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To	Balance from old account	July 1, 1885	12			\$9 55	\$136 37				
1886. M'ch 31		Cash paid Co. Tr.,	M'ch. 16, 1886	3	14			08				
June 30		Taxes, etc., charged back,	June 30, "					7 93				
		Interest on above						9 55				
1885. Sept. 30	By	Cash of Co. Tr., gen'l acct.,	Sept. 22, 1885						9 8		\$7 37	\$136 37
1886. Dec. 31		" " " " "	Dec. 16, "						6 14		08	2 18
1886. June 30		Interest on above										7 45
		Balance to new account										7 93
		Totals						\$153 93				\$153 93
Quarter Ending	New Tax Law Division of Account.				Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To	Balance from old account,	July 1, 1885						\$107 20			
		Am't p'd Inst. for the D.&D.,	Aug. 7, "						64 14			
		Del. State, rec'd Co. Tr.,	July, "	\$15 61	\$1 76		\$2 40		19 77			
		" " " " "	Aug., "	3 92	30		60		4 82			
		" " " " "	Sept., "	46 69	7 27		7 20		61 16			
		Cash paid Co. Tr., Del. Local,	" 22, "	21 08	3 16	\$0 86			25 08			
Dec. 31		Del. State at sale in	Oct., "	82 91	21 09		54 60		158 60			
		" " rec'd Co. Tr.,	" "	23 05	4 19		6 60		33 84			
		" " " " "	Nov., "	2 62	28				2 90			
		" " " " "	Dec., "	4 77	52				5 29			
		Cash p'd Co. Tr.,	" 16, "	365 15	50 71				494 86			
		Red'ns rec'd Co. Tr.,							5 19			
1886. M'ch 31		State Tax of 1885							32,898 50			
		Del. State, rec'd Co. Tr.,	Jan., 1886	9 62	1 17				10 79			
		" " " " "	Feb., "	19 28	87				20 15			
		" " " " "	M'ch, "	88 94	2 08				91 00			
June 30		" " " " "	April, "	26 02	1 19				27 21			
		" " " " "	May, "	20 99	1 78		1 20		23 97			
		" " " " "	June, "	27 77	1 86				29 63			
		Cash p'd Co. Tr., State,	" 16, "	7 52					7 52			
		" " " " Del. Local,	" 16, "	45 01	10 32				55 33			
		Del. State, charged back,	" 30, "	9 77			1 80		11 57			
		Int. on Del. State Tax charged back							1 22			
1885. Sept. 30	By	Del. Local rec'd A. G. O.,	July 1885	288 10	57 67					\$345 77		
		" " " " "	Aug., "	77 05	2 04					79 09		
		Cash of Co. Tr., gen'l acct.,	Sept. 22, "							42		
		" " " " Del. State,	" 22, "	107 87	11 62	2 17	10 20			181 86		
Dec. 31		" " " " gen'l acct.,	Dec. 16, "	66 22	9 33		10 20			85 75		
		" " " " " "								64 14		
1886. M'ch 31		" " " " State,	Feb. 6, 1886	25,000 00						25,000 00		
		Del. Local rec'd A. G. O.,	" "	18 36	2 20					20 56		
		Del. Local by sale and re-										
		demptions A. G. O.,	Jan., "	12 23	3 33					15 56		
		Del. Local rec'd A. G. O.,	M'ch, "	14 42	4 79					19 21		
		Cash of Co. Tr., gen'l acct.,	" 16, "							5 19		
		" " " " Del. State,	" 16, "	113 35	26 08		61 20			200 63		
		" " " " State,	" 22, "	7,124 24						7,124 24		
		Del. State, ret'd A. G. O.,	" 22, "	561 78						561 78		
June 30		" Local by sale and re-										
		demptions A. G. O.,	May, "	2 35	69					3 04		
		Del. Local rec'd A. G. O.,	June, "	2 32	05					3 87		
		Cash of Co. Tr., Del. State,	" 16, "	117 84	4 10					121 94		
		Balance to new account								88 19		
		Totals							\$33,899 74	\$33,899 74		
To Balance from Old Tax Law Division of Account as above									\$7 93			
" " " " New " " "									58 19			
Aggregate									\$96 12			

Table No. 128.—*Montcalm County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$29 58	\$423 57				
1886. M'ch 31	Cash paid Co. Tr., M'ch 16, 1886	3	14	34	17 06				
June 30	Taxes, etc., charged back, June 30, "	..	..	-----	154 17				
	Interest on above.....	..	..	-----	29 92				
1886. Dec. 31	By Cash of Co. Tr., general account, Dec. 16, 1885.....					6	14	\$17 06	\$452 15
1886. June 30	" " " " " June 29, 1886.....					..	1	-----	34
	Interest on above.....								17 06
	Balance to new account .....								154 17
	Totals.....				\$623 73				\$623 73

**Table No. 128.—Montcalm County—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$999 44	
	Am't p'd Inst'n for D. & D. Aug. 7, "					65 87	
	Del. State rec'd Co. Tr., July, "	366 41	\$4 71		\$4 20	75 32	
	" " " " Aug., "	35 70	2 90		2 40	41 00	
	" " " " Sept., "	67 06	10 06		81 50	109 21	
	Cash p'd Co. Tr., Del. Local, " 19, "	91 72	5 21	\$1 28		96 21	
	Int. on bal. of \$999.44 from June 30, 1885, to Sept. 30, 1885.					17 49	
Dec. 31	Del. State at sales in Oct., 1885	351 91	87 49		508 55	942 95	
	" " rec'd Co. Tr., " "	87 69	15 68		60 50	163 87	
	" " " " Nov., "	15 51	2 08		1 80	19 39	
	" " " " Dec., "	14 91	1 94		1 20	18 05	
	Cash p'd Co. Tr., Del. Local, " 16, "	455 80	32 94			488 74	
	Red'ns rec'd Co. Tr.					87 49	
	Int. on net bal. of \$1,254.25 from Sept. 30, 1885, to Dec. 31, 1885.					21 95	
1886.							
M'ch 31	State Tax of 1885					19,414 73	
	Del. State rec'd Co. Tr., Jan., 1886	26 93	3 78		1 80	32 51	
	" " " " Feb., "	16 81	2 42		3 00	21 73	
	" " " " M'ch, "	75 20	2 84		8 00	81 04	
	Cash p'd Co. Tr., Del. local, " 16, "	108 39	9 22			112 61	
	Red'ns rec'd Co. Tr.					74 22	
	Del. local rec'd A. G. O.	3 86	1 90			4 76	
June 30		4 02	1 48			5 48	
	Red'ns rec'd Co. Tr.					74 74	
	Del. State rec'd Co. Tr., April, 1886	70 05	5 09		1 80	75 94	
	" " " " May, "	33 17	2 74		3 00	43 91	
	" " " " June, "	98 06	9 27		1 20	108 53	
	Cash p'd Co. Tr., Del. local, " 29, "	179 41	23 44			201 85	
	Del. State charged back, " 30, "	25 30			6 00	31 30	
	Int. on Del. State Tax charged back					3 17	
	Int. on net bal. of \$3,719.23 from March 31, 1886, to June 30, 1886.					65 09	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., July, 1885	407 36	23 42				\$420 78
	" " " " Aug., "	27 10	5 26				32 36
	" " " " Sept., " 19, "	21 34	4 26				25 60
	Cash of Co. Tr., Del. State, " 19, "	22 21	26 04	\$3 86	41 10		98 21
Dec. 31	Del. Local rec'd A. G. O., Oct., "	45 63	3 68				49 31
	" " " " Nov., "	45 77	4 39				50 16
	" " " " Dec., "	8 12	81				9 93
	Cash of Co. Tr., gen'l ac't, " 16, "						26 59
	Del. collected at Land Office	3 87	34				4 21
1886.							
M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	82 87	9 02				91 89
	" " " " Feb., "	7 81	93				8 74
	" " " " M'ch, "	82 91	10 77				93 68
	" " " " by sale and Redemption, Feb., 1886	9 68	2 62				12 30
	Cash of Co. Tr., gen'l ac't, M'ch 16, "	669 51					150 62
	" " " " State, " 16, "	954 70	125 46		605 15		669 51
	" " " " Del. State, " 16, "	14,000 00					1,685 31
	" " " " State, " 30, "	1,664 70					1,664 70
June 30	Del. State rec'd A. G. O., " 30, "	57 46	5 08				62 54
	Del. Local rec'd A. G. O., April, "	40 60	4 75				45 35
	" " " " May, "	268 60	9 79				278 39
	Cash of Co. Tr., gen'l ac't, " 29, "						74 92
	Del. State, " 29, "	109 75	9 04		7 80		126 59
	Del. collected at Land Office	2 28	25				2 53
	Balance to new account.						3,779 07
	Totals					\$23,482 29	\$23,482 29
To Balance from Old Tax Law Division of Account as above.....					\$154 17		
New						\$3,779 07	
Aggregate						\$3,933 24	

**Table No. 129.—Montmorency County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.		Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account,	July 1, 1885	12	...	\$74 69	\$1,067 05				
1886. M'ch 31	Cash paid Co. Tr.,	M'ch 19, 1886	3	11	01	62				
June 30	Taxes, etc., charged back,	June 30, "				208 26				
	Interest on above.....					74 70				
1885. Sept. 30	By Cash of Co. Tr., general account,	Sept. 23, 1885					9	7	\$57 47	\$1,067 05
1886. Dec. 31		Dec. 24, "					6	6	62	17 23
June 30	Interest on above.....									58 09
	Balance to new account.....									208 27
	Totals.....					\$1,350 63				\$1,350 63



**Table No. 129.—Montmorency County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Coll. Fee.	Expense of Sales.	Dr.	Cr.
1886.							
Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$0 31	\$0 02			\$0 33	
	" " " " Aug., "	3 31	46		\$1 20	4 97	
	" " " " Sept., "	82 89	18 14		124 80	226 83	
	Cash paid Co. Tr., State, " 23, "	06				06	
	" " " " Del. local, " 23, "	3,647 04	120 84			3,767 88	
Dec. 31	Del. Local rec'd A. G. O., Sept., 1885	50 17	1 50	\$2 00		53 67	
	" " " " Co. Tr., Oct., "	52 17			1 20	1 89	
	" " " " State at sale in, "	2 16	20			2 36	
	Cash p'd Co. Tr., Del. Lo'l, Dec. 24, "	29 92	7 19		54 60	91 71	
		9,607 11	614 74			10,221 85	
1886.							
M'ch 31	State Tax of 1885.					2,554 57	
	Del. State rec'd Co. Tr., Jan., 1886	83	10			93	
	" " " " Feb., "	27	04			31	
	" " " " March, "	76 09	1 52			74 61	
	Cash paid Co. Tr., Del. Local, " 19, "	958 88	79 12			1,038 00	
	Del. Local rec'd A. G. O., " 19, "	15 45	3 13	11		18 69	
June 30	" " " " State rec'd Co. Tr., April, 1886	4 13	21			4 34	
	" " " " May, "	1 64	10			1 74	
	" " " " June, "	43 06	3 24			46 30	
	" " " " charged back, "	85 11			13 80	48 91	
	Int. on Del. State tax charged back						
1885.							
Sept. 30	By Balance from old account, July 1, 1885						\$3,621 18
	Del. Local rec'd A. G. O., Aug., "	7,329 77	320 19				7,650 96
	" " " " Sept., "	730 30	44 99				775 29
	" " " " " 23, "	1,587 21	251 08				1,838 27
	Cash of Co. Tr., gen'l acc't., " 23, "	112 59	3 98	68	21 00		8 61
Dec. 31	Del. Local rec'd A. G. O., Oct., "	783 70	65 50				138 15
	" " " " Nov., "	104 24	10 41				848 20
	" " " " Dec., "	1 61	17				114 65
	Cash of Co. Tr., Del. State, " 24, "	86 51	18 62		136 00		1 78
	" " " " local, " 24, "			2 00			261 13
	Del. collected at Land Office.	70 38	3 04				2 00
1886.							
M'ch 31	" " Local rec'd A. G. O., Jan., 1886	11 68	1 16				12 84
	" " " " Feb., "	65 58	7 85				73 41
	" " " " M'ch, "	106 98	14 16				123 14
	" " by sale and re- demption, A. G. O., Feb., "	10 55	2 86				13 41
	" " by sale & re- demption, A. G. O., M'ch, "	166 89	48 28				215 17
	Cash of Co. Tr., Del. State, " 19, "	32 60	7 56		55 80		95 96
June 30	Del. State rec'd A. G. O., April 24, "	1,781 11					1,781 11
	Cash of Co. Tr., State, " 23, "	773 45					773 45
	Del. Local rec'd A. G. O., June, "	2 62	39				3 01
	" " " " " 23, "	2,492 30	75 30				2,567 60
	Del. Local by sale and re- demption, A. G. O., April, "	2 25	93				3 18
	Del. Local by sale and re- demption, A. G. O., May, "	127 33	26 06				163 39
	Del. Local by sale and re- demption, A. G. O., June, "	99	29				1 28
	Del. collected at Land Office	28 68	79				29 47
	To Balance to new account.					3,007 02	
	Totals					\$21,169 01	\$21,169 01
	To Balance from Old Tax Law Division of Account as above				\$208 27		
	By " " New " "				3,007 02		
	Net				\$2,796 75		

Table No. 120.—Muskegon County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount, Dr.	Mos. Days.	Interest.	Amount, Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885.	12		\$51 70			\$1,167 19
Dec. 31	Taxes, etc., rec'd Co. Tr., Sept., "	9	42	8 01			
1886.	Oct., " "	8	27	5 74			
Mc'h 31	Cash paid Co. Tr., Mc'h 13, 1886.	3:17	12	5 63			
June 30	Taxes, etc., charged back, June 30, "			163 96			
	Interest on above			82 51			
1885.							
Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885.				9 7	\$62 87	\$1,167 19
Dec. 31	" " taxes, etc., Dec. 15, "				6:15	73	19 25
	" " taxes, etc., Dec. 15, "				6:15	30	8 01
	Taxes, etc., coll. at Land Office, Oct. 31, "				8	22	4 65
1886.							
Mc'h 31	Cash of Co. Tr., taxes, etc., Mc'h 13, 1886.				3:17	12	5 74
June 30	Taxes, etc., coll. at Land Office, Apr. 30, "				2	24	20 60
	Interest on above						64 43
	Balance to new account						142 22
	Totals			\$1,432 04			\$1,432 04

**Table 130.—Muskegon County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax. \$	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1886.							
Sept. 30	To Balance from old account, July 1, 1885					\$303 99	
	Am't p'd inst'n for D. & D., Aug. 7, 1885					23 54	
	Del. State rec'd Co. Tr., July, 1885	\$23 87	\$1 68		\$4 20	20 75	
	" " " " Aug., " "	72 85	11 32		155 40	236 57	
	" " " " Sept., " "	46 14	7 11		66 70	119 95	
	Cash p'd Co. Tr., Del. Loc'l, " 23, " "	17 92	52			18 44	
Dec. 31	Del. State at sale in Oct., " "	151 34	37 39		482 25	670 98	
	" " rec'd Co. Tr., " " "	49 87	9 19		79 95	139 01	
	" " " " Nov., " "	4 18	54		1 20	5 92	
	" " " " Dec., " "	10 41	1 61		1 20	13 22	
	Cash p'd Co. Tr., Del. Loc'l, " 15, " "	149 74	10 93			160 67	
	Red'ns rec'd Co. Tr. " " "					47 36	
1886.							
Mc'h 31	State Tax of 1885					13,288 76	
	Del. State rec'd Co. Tr., Jan., 1886	4 19	83		1 20	6 22	
	" " " " Feb., " "	15 17	1 36		4 20	20 73	
	" " " " Mc'h, " "	75 81	1 92			77 23	
	Cash p'd Co. Tr., Del. Loc'l, " 18, " "	7 87	76			8 63	
	Red'ns rec'd Co. Tr. " " "					23 53	
	Del. Local rec'd A. G. O. " " "	4 33	86	\$0 18		5 37	
June 30	Del. State rec'd Co. Tr., April, 1886	106 61	6 34	4 20		117 15	
	" " " " May, " "	49 00	2 43	1 30		53 23	
	" " " " June, " "	57 34	3 93	1 30		63 07	
	Cash paid Co. Tr., State, June 24, " "	85				85	
	" " " " Del. loc'l, " 24, " "	22 49	7 81			29 80	
	Del. State charged back, " 30, " "	27 23			23 40	50 63	
	Int. on Del. State Tax charged back " " "					2 66	
1886.							
Sept. 30	By Del. Local rec'd A. G. O., July, 1886	54 66	4 04			\$56 70	
	" " " " Aug., " "	76 34	4 57			80 91	
	" " " " Sept., " "	18 74	2 32			21 08	
	Cash of Co. Tr., gen'l acct., " 23, " "					1 36	
	" " " " Del. State, " 23, " "	136 18	16 66	3 99	168 30	320 03	
	" " " " Local, " 23, " "			04		04	
Dec. 31	Del. Local rec'd A. G. O., Oct., " "	1 01	06			1 09	
	" " " " Nov., " "	6 86	68			7 54	
	Cash of Co. Tr., gen'l acct., Dec. 15, " "					22 54	
	" " " " Del. State, " 15, " "	142 86	20 11		226 30	389 27	
1886.							
Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	2 74	30			3 04	
	" " " " by sale and re- M'ch, " "	3 84	43			3 82	
	demptions, A. G. O., Jan., " "	2 54	69			3 23	
	Del. Local by sale and re- " " "						
	demptions, A. G. O., Feb., " "	18 20	6 70			24 90	
	Cash of Co. Tr., gen'l acct., M'ch. 13, " "					47 36	
	" " " " Del. State, " 13, " "	215 80	48 78		564 60	829 18	
	" " " " State, " 31, " "	12,253 90				12,253 90	
	Del. State ret'd A. G. O., " 31, " "	1,000 71				1,000 71	
June 30	Del. Local by sale and re- " " "						
	demptions, A. G. O., Apr., " "	3 25	89			4 14	
	Del. Local rec'd A. G. O., " " "	3 92	55			4 47	
	" " " " May, " "	113 76	3 81			117 57	
	" " " " June, " "	1 50	05			1 55	
	Cash of Co. Tr., gen'l acct., " 24, " "					23 53	
	" " " " Del. State, " 24, " "	94 67	4 11		5 40	104 18	
	" " " " Local, " 24, " "			18		18	
	Balance to new account.					159 01	
	Totals					\$15,513 26	\$15,513 26
	To Balance from Old Tax Law Division of Account as above				\$142 22		
	New				159 01		
	Aggregate				\$301 23		



**Table No. 131.—Newaygo County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885	-----	-----	-----	-----	\$304 56	
	Am't p'd Inst'n for D. & D., Aug. 7, "	-----	-----	-----	-----	106 83	
	Del. State rec'd Co. Tr., July, "	\$54 79	\$3 69	-----	\$7 25	65 73	
	" " " " Aug., "	38 92	3 12	-----	6 60	48 64	
	" " " " Sept., "	100 40	20 02	-----	34 20	154 62	
	Cash paid Co. Tr., Del. loc'l, " 22, "	23 18	1 53	\$1 04	-----	30 75	
Dec. 31	Del State at sale in Oct., "	104 79	25 42	-----	271 40	401 61	
	" " rec'd Co. Tr., " " "	91 47	19 66	-----	162 55	273 68	
	" " " " Nov., "	22 60	2 26	-----	-----	24 86	
	" " " " Dec., "	5 18	58	-----	-----	5 76	
	Cash p'd Co. Tr., Del. Lo'l, " 26, "	931 48	83 20	-----	-----	1,014 68	
	Red'ns rec'd Co. Tr., " " "	-----	-----	-----	-----	26 57	
1886.							
Mc'h 31	State Tax of 1885	-----	-----	-----	-----	8,174 62	
	Del. State rec'd Co. Tr., Jan., 1886	7 77	92	-----	-----	8 69	
	" " " " Feb., "	4 67	61	-----	-----	5 28	
	" " " " Mc'h, "	147 37	3 88	-----	-----	151 25	
	Cash p'd Co. Tr., Del. loc'l, " 15, "	790 93	68 24	-----	-----	859 17	
	Red'ns rec'd Co. Tr., " " "	-----	-----	-----	-----	20 60	
June 30	Del. State rec'd Co. Tr., April, 1886	36 51	1 34	-----	-----	7 59	
	" " " " May, "	21 83	1 10	-----	-----	37 85	
	" " " " June, "	104 81	6 89	-----	-----	22 93	
	Cash p'd Co. Tr., Del. Lo'l, " 21, "	187 47	46 80	-----	-----	111 70	
	Del. State charged back, " 30, "	37 56	-----	-----	28 40	214 27	
	Int. on Del. State tax charged back	-----	-----	-----	-----	65 96	
		-----	-----	-----	-----	4 44	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., July 1885	64 78	4 38	-----	-----		\$69 16
	" " " " Aug., "	789 41	73 54	-----	-----		861 95
	" " " " Sept., "	77 29	6 28	-----	-----		83 57
	Cash of Co. Tr., gen'l acc't, Sept 22, "	-----	-----	-----	-----		3 57
	" " " " State, " 22, "	82 17	-----	-----	-----		82 17
	" " " " Del. State, " 22, "	141 15	23 16	9 21	76 05		249 57
Dec. 31	Del. Local rec'd A. G. O., Oct., "	718 64	57 49	-----	-----		776 13
	" " " " Nov., "	19 90	1 99	-----	-----		21 89
	" " " " Dec., "	39 12	4 13	-----	-----		43 25
	" " " " by sale and redemption, A. G. O., " " "	13 27	4 63	-----	-----		17 90
	Cash of Co. Tr., gen'l acc't, " 26, "	-----	-----	-----	-----		106 83
	Del. State, " 26, "	194 11	26 83	-----	48 05		268 99
1886.							
Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	34 18	3 89	-----	-----		38 07
	" " " " Mc'h, "	12 22	1 71	-----	-----		13 93
	Del. Local by sale and redemption, A. G. O., Jan., "	30 28	8 23	-----	-----		38 51
	Del. Local by sale and redemption, A. G. O., Feb., "	32 90	10 64	-----	-----		43 54
	Del. Local by sale and redemption, A. G. O., Mc'h, "	57 89	23 33	-----	-----		80 22
	Cash of Co. Tr., gen'l acc't, Mc'h 15, "	-----	-----	-----	-----		23 57
	Del. State, " 15, "	224 04	47 92	-----	438 95		705 91
June 30	Del. State rec'd A. G. O. April 19, "	1,105 99	-----	-----	-----		1,105 99
	Cash of Co. Tr., State, " 26, "	7,046 39	-----	-----	-----		7,046 39
	Del. Local by sale and redemption, A. G. O., " " "	22 00	6 94	-----	-----		28 94
	Del. Local rec'd " " " "	8 18	1 14	-----	-----		9 32
	" " " " June, "	102 10	4 19	-----	-----		106 29
	Cash of Co. Tr., gen'l acc't, " 21, "	-----	-----	-----	-----		20 60
	" " " " State, " 21, "	722 24	-----	-----	-----		722 24
	" " " " Del. State, " 21, "	159 81	5 41	-----	-----		165 22
	Balance to new account	-----	-----	-----	-----	504 06	
	Totals	-----	-----	-----	-----	\$12,736 72	\$12,736 72
To Balance from Old Tax Law Division of Account as above						\$44 38	
By " " " " New						594 08	
Net						\$549 70	

**Table No. 132.—Oakland County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account	July 1, 1885	12		\$86 97				
Dec. 31	Taxes, etc., rec'd Co. Tr.,	Nov., "	7	12	2 95				
1886.									
M'ch 31	Cash paid Co. Tr.,	M'ch 15, 1886	3	15	95				46 44
June 30	Taxes, etc., charged back,	June 30, "							9 88
	Interest on above.....								88 04
1885.									
Sept. 30	By Cash of Co. Tr., general account,	Sept. 23, 1885				9	7	\$2 15	\$89 96
Dec. 31	" " " "	Dec. 24, "				6	6	46 56	1,287 28
1886.									
M'ch 31	" " Taxes, etc.,	M'ch 15, 1886				3	15	06	2 95
June 30	" " general account,	June 16, "					14		89
	Interest on above.....								48 77
	Balance to new account.....								9 88
	Totals.....				\$1,389 71				\$1,389 71

Quarter Ending	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885					\$75 03	
	Am't p'd Inst'n for D. & D., Aug. 7, "					17 10	
	Del. State rec'd Co. Tr., July, "	\$15 08	\$1 01		\$0 60	16 69	
	" " " Aug., "	7 48	1 53			8 01	
	" " " Sept., "	11 75	1 29		3 60	16 64	
	Cash p'd Co. Tr., Del. Local, " 23, "	44 58	3 23	\$1 79		49 60	
Dec. 31	Del. State, at sale in Oct., "	84 68	19 27		78 00	181 95	
	" " rec'd Co. Tr., " "	11 99	2 13		13 80	27 92	
	" " " Nov., "	29	03			32	
	" " " Dec., "	5 49	60			6 09	
	Cash paid Co. Tr., Del. Local, " 24, "	10 29	81			11 10	
1886. M'ch 31	State Tax of 1885					53,645 97	
	Del. State rec'd Co. Tr., Jan., 1886	3 77	46			4 23	
	" " Feb., "	31 09	38			31 41	
	" " M'ch, "	41 33	1 23			42 56	
	" " Local ref'd A. G. O. " "	7 77	1 17	32		9 26	
June 30	Del. State, rec'd Co. Tr., April, 1886	41 25	2 50		60	44 35	
	" " May, "	22 58	1 30			23 88	
	" " June, "	80 91	1 84			39 75	
	Red'ms Del. State, charged back June 30, 1886	16 97			7 20	21 62	
	Int. on Del. State Tax charged back					24 17	
						1 67	
1886. Sept. 30	By Del. Local, rec'd A. G. O. July, 1886	10 29	81				\$11 10
	Cash of Co. Tr., gen'l ac't, Sept, 23, "						68
	" " Del. State, " 23, "	105 87	9 21	3 47	5 40		128 95
Dec. 31	" " " Dec. 24, "	34 81	2 83		4 20		41 34
	" " gen'l ac't, " 24, "						17 10
1886. M'ch 31	" " State, Jan. 21, 1886	20,000 00					20,000 00
	" " Feb. 9, "	20,000 00					20,000 00
	" " " 11, "	10,000 00					10,000 00
	" " M'ch, 3, "	2,500 00					2,500 00
	Del. State, ret'd A. G. O. " 10, "	423 68					423 68
	Cash of Co. Tr., State, " 11, "	723 29					723 29
	" " Del. State, " 15, "	102 45	22 08		91 80		216 28
June 30	" " " June 16, "	76 13	2 07				78 20
	" " Local, " 16, "	7 77	1 17	32			9 26
	Balance to new account.						148 64
	Totals					\$54,232 52	\$54,232 52
	To Balance from Old Tax Law Division of Account as above				\$9 88		
	" New " "				148 64		
	Aggregate				\$158 52		

**Table No. 125.—Midland County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount. Dr.	Mos.	Days.	Interest.	Amount. Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$393 56	\$5,622 35				
	Taxes, etc., rec'd Co. Tr., Sept., "	9	..	33	6 24				
1886. M'ch 31	Red'ns rec'd Co. Tr., Feb., 1886	4	..	13	5 59				
June 30	Taxes, etc., charged back, June 30, "				24 59				
	Interest on above.....				304 02				
1885. Dec. 31	By Taxes, etc., collected at Land Office, Oct. 31, 1885					8		\$1 57	\$33 60
1886. June 30	" " " " April 30, 1886					2		36	30 61
	Interest on above.....								1 93
	Balance to new account.....								5,986 65
	Totals.....				\$5,052 79				\$5,052 79

Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$3,753 89	
	Del. State, rec'd Co. Tr., " "	\$17 57	\$2 41		\$4 80	24 78	
	" " " " Aug., " "	23 81	2 64		12 64	30 09	
	" " " " Sept., " "	99 94	20 11		94 38	214 43	
	Amount paid Eastern Asylum for In-sane Sept. 29, 1885						1,009 31
	Del. Local refunded A. G. O. " "	3 64	11	\$0 15		3 90	
	Int. on bal. of \$3,753.89 from June 30, 1885, to Sept. 30, 1885						65 69
Dec. 31	Del. State at sale in Oct., 1885	370 00	88 80		629 74	1,088 54	
	" " rec'd Co. Tr., " "	5 98	1 46		8 70	16 14	
	" " " " Nov., " "	11 63	2 57		6 45	20 65	
	" " " " Dec., " "	3 52	1 01		1 20	5 73	
	Cash p'd Co. Tr., Del. local, 31, "	3,425 74	297 75	87 60		3,810 99	
	Red'n's rec'd Co. Tr., " "					15 39	
	Int. on net bal. of \$2,955.35 from Sept. 30, 1885, to Dec. 31, 1885					51 72	
1886.							
M'ch 31	State Tax of 1885					6,130 97	
	Del. State, rec'd Co. Tr., Jan., 1886	16 31	2 95		5 75	25 01	
	" " " " Feb., " "	18 10	1 94		4 20	19 24	
	" " " " M'ch, " "	65 57	2 77		1 65	69 99	
	" " " " ref'd A. G. O. " "	4 64	13			4 77	
	Red'n's rec'd Co. Tr., " "					45 04	
	Int. on net bal. of \$4,017 58 from Dec. 31, 1885, to March 31, 1886					70 31	
June 30	Del. State rec'd Co. Tr., April, 1886	37 40	2 39		1 80	41 59	
	" " " " May, " "	29 99	3 07		4 80	37 86	
	" " " " June, " "	69 82	6 46		1 80	78 08	
	" " " " charged back, 30, "	28 63			18 00	46 63	
	Int. on Del. State Tax charged back					3 11	
	Int. on net bal. of \$9,020.32 from March 31, 1886, to June 30, 1886					157 86	
1886.							
Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	709 29	36 71				\$746 00
	" " " " Aug., " "	264 90	20 59				285 49
	" " " " Sept., " "	52 90	5 66				58 56
Dec. 31	" " " " Oct., " "	21 10	1 69				22 79
	" " " " Dec., " "	32 93	3 50				36 43
	Cash of Co. Tr., gen'l ac't, 31, "						2,299 70
	" " " " State, " 31, "	1,297 77					1,297 77
	" " " " Del. State, " 31, "						1,213 52
	Del. collected at Land Office	25 00					25 00
1886.							
M'ch 31	Del. Local rec'd, A. G. O., Jan., 1886	4 99	56			5 55	
	" " " " Feb., " "	23 65	2 83			26 48	
	" " " " M'ch, " "	60 21	8 43			68 64	
	" " " " by sale a red'n, A. G. O., Feb., " "	12 09	3 26			15 35	
	State returned M'ch 29, " "	1,176 26				1,176 26	
June 30	Local rec'd April, " "	28 73	3 09			31 82	
	" " " " May, " "	40 84	3 35			44 19	
	" " " " June, " "	387 93	11 16			399 09	
	" " " " by sale a red'n, A. G. O., April, " "	2 90	82			3 72	
	" " " " June, " "	7 06	2 53			9 59	
	collected at Land Office	16 00				16 00	
	Balance to new account.						9,068 76
	Totals					\$16,850 71	\$16,850 71
	To Balance from Old Tax Law Division of account as above				\$5,986 65		
	" " " " New " " " " "				9,068 76		
	Aggregate				\$15,055 41		

Table No. 126.—Missaukee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo	Days.	Interest.	Amount, Dr.	Mo	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12	..	\$5 62	\$80 80				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct. 8, "	8		1 34	28 76				
1886.									
June 30	Cash paid Co. Tr., June 21, 1886	9			55				
	Interest on above				6 98				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885					9 11		\$4 39	\$80 30
Dec. 31	Dec. 26, "					6 4		04	1 23
1886.									
M'ch 31	" " " " " " M'ch 26, 1886					3 4		02	1 80
June 30	Interest on above					3 4		53	28 76
									4 98
	Totals				\$116 57				\$116 57

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr
1885.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$9 88	\$0 61		\$1 35	\$11 84	
	" " " " Aug., "	66	10		1 20	1 96	
	" " " " Sept., "	7 60	1 25		6 60	15 45	
Dec. 31	Cash p'd Co. Tr., Del. loc'l, " 19, "	3,935 66	130 86	\$11 64		4,078 18	
	Del. State, at sale in Oct., "	224 16	53 79		729 60	1,007 55	
	" " rec'd Co. Tr., " " "	51 43	8 97		75 25	135 65	
	" " " " Dec., " "	71	07			78	
	Cash p'd Co. Tr., Del. local, " 26, "	4,611 23	210 28			4,821 51	
	Red'n's rec'd Co. Tr.					16 97	
1886.							
M'ch 31	State Tax of 1885					3,078 58	
	Del. State, rec'd Co. Tr., Jan., 1886	1 64	20			1 84	
	" " " " Feb., "	30 92	55		1 20	32 67	
	" " " " M'ch, "	80 64	65			31 29	
	Cash p'd Co. Tr., Del. local, M'ch 26, "	640 33	54 18			694 51	
June 30	Del. Local ref'd A. G. O.	1 89	28	06		2 25	
	Del. State, rec'd Co. Tr., April, "	8 54	98		2 40	11 87	
	" " " " May, "	111 08	4 10		2 40	117 58	
	" " " " June, "	7 66	53			8 19	
	Red'n's rec'd					20 20	
	Cash p'd Co. Tr., Del. local, June 21, 1886	166 28	28 31			194 59	
	Del. State, charged back, " 30, "	11 67			10 50	22 17	
	Int. on Del. State Tax charged back					1 20	
1885.							
Sept. 30	By Balance from old account, July 1, 1885	3,871 55	166 34				\$5,959 21
	Del. Local rec'd A. G. O., Aug., "	510 69	36 01				4,027 89
	" " " " Sept., "	228 99	17 93				546 70
	Cash of Co. Tr., gen. acct., Del. State, " 19, "	53 46	6 22	67	57 60		246 92
Dec. 31	Del. Local rec'd A. G. O., Oct., "	55 92	4 66				1 00
	" " " " Nov., "	259 59	25 79				117 95
	" " " " Dec., "	174 78	17 46				60 60
	Cash of Co. Tr., Del. State, " 26, "	18 14	1 98		9 15		235 38
	Del. collected at Land Office	150 04	6 25				192 24
1886.							29 55
M'ch 31	Del. Local rec'd A. G. O. Jan., 1886	55 91	5 75				156 29
	" " " " Feb., "	51 29	6 16				61 66
	" " " " M'ch, "	1 33	09				57 45
	" " by sale and redemption, A. G. O., Jan., "	22 74	6 57				1 42
	Del. Local, by sale and redemption, A. G. O., Feb., "	36 90	10 02				29 31
	Cash of Co. Tr., gen'l acct., M'ch 26, "	276 30	62 83		804 85		46 92
	" " " " State, " 26, "	2,562 14					16 97
	Del. State, ret'd A. G. O., M'ch 31, "	1,063 87					1,143 96
June 30	Del. Local, by sale and redemption, A. G. O., May, "	40 26	12 57				2,562 84
	Del. Local rec'd A. G. O., April, "	8 48	1 19				1,063 87
	" " " " May, "	265 11	21 98				52 83
	" " " " June, "	831 68	24 18				9 67
	" collected at Land Office	344 88	12 50				277 09
	Cash of Co. Tr., State, June 21, '86	22 57					855 81
	" " " " Del. State, " 21, "	63 20	1 40		1 20		367 38
	" " " " Local, " 21, "			06			22 57
	To Balance new account					1,362 48	66 80
	Totals					\$16,278 38	\$16,278 38
	By Balance from New Tax Law Division of Account as above				\$1,362 48		08



**Table No. 134.—Ogemaw County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	--	\$9 23	\$181 87				
1886. M'ch 31	Cash paid Co. Tr., M'ch 19, 1886	3	11		07				
June 30	Taxes, etc., charged back, June 30, "	--	--		4 27				
	Interest on above.....	--	--		9 23				
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885					9	12	\$7 23	\$181 87
1886. June 30	Interest on above.....					6	2	07	2 00
	Balance to new account.....								7 80
									4 27
	Totals.....				\$145 44				\$145 44

Quarter Ending	New Tax Law Division of Account.			Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Or.
1885.									
Sept. 30 To	Del. State rec'd Co. Tr.,	July,	1885	\$5 78	\$0 44	-----	\$2 40	\$3 62	
	" " " " "	Aug.,	"	56 67	4 00	-----	80	61 27	
	" " " " "	Sept.,	"	39 52	4 46	-----	38 80	77 28	
	Cash paid Co. Tr., State,	" 18,	"	84				84	
	" " " " Del. Lo'l,	" 18,	"	1,598 42	85 90	\$36 67		1,720 99	
	Del. Local rec'd A. G. O.	"	"	15 08	60	60		16 23	
Dec. 31	Del. State at sale in	Oct.,	1885	87 43	20 40		201 45	309 28	
	" " rec'd Co. Tr.,	"	"	1 84	34		60	2 78	
	" " " " "	Dec.,	"	5 25	59			5 84	
	Cash p'd Co. Tr., Del. Local,	" 28,	"	3,702 62	528 49			4,229 11	
	Red'n's rec'd Co. Tr.	"	"					4 90	
1886.									
M'ch 31	State Tax of 1885							3,065 48	
	Del. State rec'd Co. Tr.,	Jan.,	1886	42	05			47	
	" " " " "	Feb.,	"	3 68	40			4 08	
	" " " " "	M'ch,	"	48 69	2 62		8 40	59 71	
	Cash p'd Co. Tr., Del. Local,	" 19,	"	1,235 99	101 57			1,337 56	
	Red'n's rec'd Co. Tr.	"	"					51 22	
	Del. local rec'd A. G. O.	"	"	8 10	1 80			9 49	
June 30	Del. State rec'd Co. Tr.,	April,	"	16 88	1 11			17 99	
	" " " " "	May,	"	1 85	09			1 44	
	" " " " "	June,	"	10 60	1 25		1 80	13 65	
	Red'n's	"	"					5 68	
	Del. State charged back,	June 30, 1886		80 74			8 55	39 29	
	Int. on Del. State Tax charged back	"						2 35	
	Int. on net bal. of \$28.71 from March 31,	1886, to June 30, 1886						47	
1885.									
Sept. 30 By	Balance from old account,	July 1, 1885							\$1,458 84
	Del. Local rec'd A. G. O.,	"	"	1,082 33	38 80				1,120 63
	" " " " "	Aug.,	"	1,063 20	178 69				1,244 89
	" " " " "	Sept.,	"	1,569 12	310 10				1,879 22
	Cash of Co. Tr., gen'l acc't,	" 18,	"	144 35	19 96	4 61	97 43	1 67	
	" " " " Del. State,	" 18,	"	1,242 98	99 44			206 32	
Dec. 31	Del. Local rec'd A. G. O.	Oct.,	"	15 02	1 35			1,342 42	
	" " " " "	Nov.,	"	4 22	45			16 37	
	" " " " "	Dec.,	"	101 97	8 90		36 30	4 67	
	Cash of Co. Tr. Del. State,	" 28,	"			60		147 17	
	" " " " Local,	" 28,	"					60	
	Del. collected at Land Office	"	"	3 77	33			4 10	
1886.									
M'ch 31	" Local rec'd A. G. O.,	Jan.,	1886	1 90				1 90	
	" " " " "	Feb.,	"	13 36	1 72			15 08	
	" " " " "	M'ch,	"	37 48	5 13			42 61	
	" " by sale and red'n A. G. O.,	"	"						
	March, 1886	"	"	31 17	10 62			41 79	
	Cash of Co. Tr., gen'l acc't,	M'ch 19,	"				292 05	4 90	
	" " " " Del. State,	" 19,	"	94 52	21 33			407 90	
June 30	Del. State rec'd A. G. O.,	April 7,	"	826 12				826 12	
	Cash of Co. Tr., State,	" 9,	"	2,236 15				2,236 15	
	Del. Local rec'd A. G. O.,	"	"	81 01	12 15			93 16	
	" " " " "	May,	"	24 97	74			25 71	
	" " " " "	June,	"	212 30	7 73			220 08	
	Del. collected at Land Office	"	"	5 73	53			6 26	
To	Balance to new account							237 60	
	Totals							\$11,408 51	\$11,408 51
To	Balance from Old Tax Law Division of Account as above						\$4 27		
By	" " New						237 60		
	Net						\$233 83		

Table No. 135.—Ontonagon County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$650 40	\$9,291 48				
1886. June 30	Taxes, etc., charged back, June 30, 1886				9 00				
	Interest on above.....				650 40				
1885. Dec. 31	By Cash of Co. Tr., general account, Dec. 24, 1885					6	6	\$34 86	\$968 97
1886. M'ch 31	" " " " M'ch 26, 1886					8	4	95 13	5,204 79
	" " " " " 27, "					8	8	27	15 16
June 30	Interest on above.....								180 26
	Balance to new account.....								2,686 68
	Totals.....				\$9,950 88				\$9,950 88

**Table No. 185.—Ontonagon County.—Continued.**

Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$998 06	
	Del. State rec'd Co. Tr.,	\$0 72	\$0 04				76
	" " " Aug., "	23 01	1 96		\$4 77	29 74	
	" " " Sept., "	29 02	5 97		54 82	90 81	
	Int. on bal. of \$998.06, from June 30, 1885, to Sept. 30, 1885.						17 47
Dec. 31	Del. State at sale in Oct., 1885	189 17	48 47		850 40	596 04	
	" " " rec'd Co. Tr., Sept., "				4 67	4 67	
	" " " " Oct., "	28 25	5 18		51 90	85 28	
	" " " " Nov., "	45	04			49	
	" " " " Dec., "	2 73	66		2 40	5 79	
	Cash p'd Co. Tr., gen'l acc't, " 24, "					5 17	
	Del. local, " 24, "	2,985 17	155 97	\$11 07		3,152 21	
	Error in credit of State Tax of 1888 ret'd A. G. O.	16					16
	Red'ms rec'd Co. Tr.						14 79
1886.							
Mc'h 31	State Tax of 1885					4,087 31	
	Del. State rec'd Co. Tr., Jan., 1886	12	03				14
	" " " Feb., "	7 67	1 14		1 50	10 31	
	" " " Mc'h, "	46 56	4 02		18 20	64 68	
	Cash p'd Co. Tr., Del. Lo'l, " 29, "	29 77	2 54			32 31	
	Del. Local, ref'd A. G. O.	51	12			68	
June 30	Red'ms rec'd Co. Tr.					31 37	
	Del. State " " April, 1886	25 49	5 41		21 60	53 50	
	" " " May, "	4 71	1 02		4 50	10 23	
	" " " June, "	4 66	59		1 20	6 47	
	Cash p'd Co. Tr., Del. Lo'l, " 29, "	563 14	69 62			632 76	
	Am't p'd Mich. Ass'y. for Ins., " 30, "					2,534 02	
	Del. State charged back, " 30, "	146 75			95 66	242 41	
	Int. on Del. State Tax charged back " net bal. of \$2,708.59 from Mc'h 31, 1886, to June 30, 1886.					19 93	
						47 31	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., July, 1885	1,671 64	72 34				\$1,743 98
	" " " Aug., "	279 66	15 63				295 29
	" " " Sept., "	4 48	90				5 38
	½ Mining tax collected in fiscal year 1885, Sept. 30, 1885.						55 15
Dec. 31	Del. Local rec'd A. G. O., Oct., 1885	15 58	1 18				16 76
	" " " Nov., "	5 44	49				5 93
	" " " Dec., "	8 75	87				9 62
	Cash of Co. Tr., State, " 24, "	1,725 12				1,725 12	
	Del. State, " 24, "	228 66	28 11	4 84	206 66	468 29	
1886.							
Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	438 49	47 50			486 99	
	" " " Feb., "	63 38	6 96			70 20	
	" " " Mc'h, "	12 74	1 45			14 19	
	" " " by sale and red'n, A. G. O., Jan., 1886	43 06	11 49			53 54	
	Del. Local by sale and red'n, A. G. O., March, 1886	7 04	2 34			9 38	
	Cash of Co. Tr., gen'l acc't, Mc'h 28, 1886					14 79	
	" " " State, " 28, "	16				16	
	" " " Del. State, " 28, "	214 60	49 80		418 37	682 27	
June 30	Del. State ret'd A. G. O., May 10, "	806 62				806 62	
	" " Local rec'd " April, "	48 33	6 78			55 00	
	" " " by sale and red'n, A. G. O., June, "	640 98	25 62			666 55	
	" " " June, 1886	2 55	71			3 26	
	Cash of Co. Tr., State, June 29, 1886	567 63				567 63	
	Del. State, " 29, "	54 35	6 08		14 70	75 13	
	Balance to new account.						4,940 40
	Totals.					\$12,762 81	\$12,762 81
To Balance from Old Tax Law Division of Account as above.						\$3,686 68	
New						4,940 40	
Aggregate.						\$3,577 08	

**Table No. 136.—Osceola County in Account with the State of Michigan.**

[illegible]

**Table No. 136.—Osceola County.—Continued.**

Quarter Ending	New Tax Law Division of Account.		Tax.	In-terest.	Col-Fee.	Expense of Sales.	Dr.	Cr.
1885.	To Del. State rec'd Co. Tr.,	July, 1885	\$6 98	\$0 87	.....	\$4 50	\$12 35	
Sept. 30	" " " " "	Aug., "	6 00	65	.....	2 25	9 50	
	" " " " "	Sept., "	44 77	5 90	.....	30 30	80 97	
	Cash p'd Co. Tr., Del Local	" 19, "	899 83	38 50	\$1 35	.....	934 18	
	Del. Local, ref'd A. G. O.,	" " "	22 86	90	90	.....	24 18	
Dec. 31	" State at sale in	Oct., 1885	158 43	36 04	.....	290 25	484 72	
	" " rec'd Co. Tr.,	Nov., "	30 38	5 83	.....	45 90	82 11	
	" " " " "	Dec., "	3 90	43	.....	60	4 93	
	" " " " "	" "	3 07	33	.....	.....	3 40	
	Cash p'd Co. Tr., Del Local,	" 15, "	747 73	57 41	.....	.....	805 14	
	Red'n's rec'd Co. Tr.	" " "	.....	.....	.....	.....	11 49	
1886.	State Tax of 1885.	" " "	.....	.....	.....	.....	5,109 14	
M'ch 31	Del. State rec'd Co. Tr.,	Jan., 1886	4 28	1 11	.....	6 60	11 97	
	" " " " "	Feb., "	10 31	2 07	.....	7 80	20 18	
	" " " " "	M'ch, "	68 09	8 53	.....	5 40	72 02	
	Cash p'd Co. Tr., Del. loc'l,	" 15, "	146 68	13 84	.....	.....	160 52	
June 30	Del. State rec'd Co. Tr.,	April, "	58 18	1 98	.....	.....	60 16	
	" " " " "	May, "	18 88	1 33	.....	60	20 87	
	" " " " "	June, "	9 66	94	.....	.....	10 59	
	Red'n's	" " "	.....	.....	.....	.....	18 81	
	Cash paid Co. Tr., Del. local,	" 21, "	196 17	46 29	.....	.....	242 46	
	Del State charged back	" 30, "	5 76	.....	.....	2 75	8 51	
	Int. on Del. State Tax charged back.	" " "	.....	.....	.....	.....	68	
1885.	By Balance from old account,	July 1, 1885	.....	.....	.....	.....	.....	\$704 47
Sept. 30	Del. Local rec'd A. G. O.,	Aug., "	617 37	42 02	.....	.....	659 39	
	" " " " "	Sept., "	83 11	6 56	.....	.....	89 67	
	" " " " "	" "	69 61	9 73	.....	.....	79 34	
	Cash of Co. Tr., gen'l acc't,	" 19, "	.....	.....	.....	.....	47	
	" " " " State	" 19, "	4 87	.....	.....	.....	4 87	
	" " " " Del. State,	" 19, "	142 99	16 41	3 82	61 15	224 37	
Dec. 31	Del. Local rec'd A. G. O.,	Oct., "	77 19	6 01	.....	.....	83 20	
	" " " " "	Nov., "	31 83	3 18	.....	.....	35 01	
	" " " " "	Dec., "	37 66	3 77	.....	.....	41 43	
	Cash of Co. Tr., Del. State,	" 15, "	58 35	7 42	.....	37 05	102 82	
	" " " " Local,	" 15, "	.....	.....	90	.....	90	
	Error in charge of Dec. 31,	" " "	.....	.....	.....	.....	.....	88
	1884, for Del. local ref'd A. G. O.	" " "	.....	88	.....	.....	.....	
1886.	Del. Local rec'd A. G. O.,	Feb., 1886	47 77	7 69	.....	.....	55 46	
M'ch 31	" " " " "	Mc'h., "	20 59	2 67	.....	.....	23 26	
	Del. Local by sale and Redemption,	" " "	.....	.....	.....	.....	.....	136 59
	A. G. O. .... Feb., 1886	" " "	107 48	20 17	.....	.....	.....	
	Del. Local by sale and Redemption,	" " "	.....	.....	.....	.....	.....	27 15
	A. G. O. .... March, 1886	" " "	20 39	6 76	.....	.....	11 49	
	Cash of Co. Tr., gen'l acc't	" 15, "	.....	.....	.....	.....	.....	575 16
	" " " " Del. State,	" 15, "	195 78	43 63	.....	336 75	593 47	
	Del. State, ret'd A. G. O.,	" 30, "	503 47	.....	.....	.....	503 47	
June 30	Cash of Co. Tr., State,	Apr. 15, "	503 36	.....	.....	.....	503 36	
	Del. Local rec'd A. G. O.,	" " "	1 13	09	.....	.....	1 22	
	" " " " "	May, "	430 79	33 40	.....	.....	454 19	
	" " " " "	June, "	424 94	13 43	.....	.....	438 37	
	Cash of Co. Tr., State,	" 21, "	3,922 81	.....	.....	.....	3,922 81	
	" " " " Del. State,	" 21, "	77 66	6 71	.....	19 80	104 17	
	Del. collected at Land Office.	" " "	22 97	3 07	.....	.....	26 04	</

Table No. 137.—Oscoda County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from account,	July 1, 1885	12	..	\$5 87	\$83 82				
	Taxes, etc., rec'd Co. Tr.,	Aug., "	10	..	27	4 88				
1886. Mc'h 31	Cash paid Co. Tr.,	Mc'h 20, 1886	3	10	-----	23				
June 30	Taxes, etc., charged back,	June 30, "	..	..	-----	13 95				
	Interest on above.....		..	..	-----	6 14				
1885. Sept. 30	By Cash of Co. Tr., general account,	Sept. 25, 1885			-----		9	5	\$4 48	\$83 82
Dec. 31	" " " Taxes, etc.,	Dec. 26, "			-----		6	4	06	1 66
1886. June 30	Interest on above.....				-----		6	4	17	4 88
	Balance to new account.....				-----					4 71
					-----					13 95
	Totals.....				-----	\$109 02				\$109 02

Table No. 137.—Oscoda County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State rec'd Co. Tr., Aug., 1885	97 27	30 57	-----	30 60	38 44	
	Sept., " "	2 29	42	-----	4 20	6 91	
	Cash p'd Co. Tr., State, " 25, "	8 10	-----	-----	-----	8 10	
	Del. local, " 25, "	1,825 86	43 15	\$2 77	-----	1,371 78	
Dec. 31	Del. State, at sale in Oct., "	69 14	15 45	-----	88 40	167 99	
	rec'd Co. Tr., " "	12 90	2 47	-----	14 25	29 63	
	" " Nov., " "	3 11	48	-----	75	4 34	
	Dec., " "	35	05	-----	60	1 00	
	Cash p'd Co. Tr., Del. loc'l, " 25, "	3,873 24	509 51	-----	-----	4,385 75	
	Del. Local refunded A. G. O., " "	1 27	10	05	-----	1 42	
	" ref'd A. G. O. qr. end'g Dec., 31, '84, erroneously charged Osceola county State Tax of 1885	-----	88	-----	-----	88	
1886. Mc'h 31	Del. State rec'd Co. Tr., Jan., 1886	08	01	-----	-----	2,043 68	
	Feb., " "	97	01	-----	-----	09	
	Mc'h., " "	21 82	44	-----	-----	96	
	Cash p'd Co. Tr., Del. loc'l, " 20, "	1,498 09	124 59	-----	-----	22 26	
June 30	Del. State rec'd Co. Tr., April, "	32 82	98	-----	-----	1,622 68	
	" " May, " "	1 06	05	-----	-----	39 80	
	" " June, " "	3 67	18	-----	-----	1 11	
	Cash p'd Co. Tr., Del. local, " 29, "	257 58	39 48	-----	-----	3 85	
	Del. State charged back, " 30, "	19 07	-----	-----	7 81	297 04	
	Int. on Del. State Tax charged back, " "	-----	-----	-----	-----	26 88	
	" net bal. of \$584.66 from March 31, 1886, to June 30, 1886	-----	-----	-----	-----	1 81	
	1886, to June 30, 1886	-----	-----	-----	-----	10 23	
1885. Sept. 30	By Balance from old account, July 1, 1885	-----	-----	-----	-----	-----	\$568 16
	Cash of Co. Tr., State, " 1, "	520 41	-----	-----	-----	-----	520 41
	Del. Local, rec'd A. G. O., " 1, "	1,555 68	91 64	-----	-----	-----	1,647 27
	" " Aug., " "	428 25	39 48	-----	-----	-----	462 73
	" " Sept., " "	1,987 36	378 89	-----	-----	-----	2,375 75
	Cash of Co. Tr., gen'l acc't, Del. State, " 25, "	197 93	14 72	4 86	57 57	-----	16 73
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	1,304 45	105 28	-----	-----	-----	274 68
	" " Nov., " "	50 69	4 61	-----	-----	-----	1,409 73
	" " Dec., " "	144 22	15 68	-----	-----	-----	55 30
	Cash of Co. Tr., Del. State, " 26, "	9 56	99	-----	4 80	-----	159 90
1886. Mc'h 31	Del. Local rec'd A. G. O., Jan., 1886	25 61	2 78	-----	-----	-----	15 35
	" " Feb., " "	64 19	7 69	-----	-----	-----	23 39
	" " M'ch., " "	128 05	17 92	-----	-----	-----	71 88
	" " by sale and red'n A. G. O., Jan., "	21 26	6 09	-----	-----	-----	145 97
	Del. Local by sale and redemption A. G. O., Feb., "	18 45	5 00	-----	-----	-----	27 85
	Cash of Co. Tr., Del. State, Mc'h. 20, "	85 50	18 45	-----	99 00	-----	23 45
	" " Local, " 20, "	-----	-----	05	-----	-----	202 95
	Del. State, ret'd A. G. O., " 31, "	1,185 29	-----	-----	-----	-----	05
June 30	Del. Local rec'd " April, "	3 80	53	-----	-----	-----	1,185 29
	" " May, " "	449 72	15 29	-----	-----	-----	4 33
	" " June, " "	606 06	19 78	-----	-----	-----	465 01
	" " by sale and redemption A. G. O., April, "	4 63	1 56	-----	-----	-----	635 84
	Del. Local, by sale and redemption A. G. O., May, "	237 83	67 47	-----	-----	-----	6 19
	Del. Local, by sale and redemption A. G. O., June, "	7 41	2 20	-----	-----	-----	305 30
	Cash of Co. Tr., State, " 29, "	273 71	-----	-----	-----	-----	9 61
	" " Del. State, " 29, "	22 87	46	-----	-----	-----	273 71
	To Balance to new account	-----	-----	-----	-----	753 94	23 83
	Totals	-----	-----	-----	-----	\$10,804 56	\$10,804 56
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	\$13 95	-----	-----
	By " " New " " "	-----	-----	-----	753 94	-----	-----
	Net	-----	-----	-----	\$739 99	-----	-----

Table No. 138.—*Osego County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account July 1, 1885	12	..	\$5 45	\$77 88				
	Taxes, etc., rec'd Co. Tr., Sept. "	9	..	00	1 06				
1886.									
M'ch 31	Cash paid Co. Tr., M'ch 17, 1886	3	13	.....	11				
June 30	Taxes, etc., charged back June 30, "				14 08				
	Interest on above .....				5 54				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885					9	12	\$4 27	\$77 88
Dec. 31	" " " " Dec. 26, "					6	4	06	1 27
	" " Taxes, etc. .... " 26, "					6	4	06	1 06
1886.									
June 30	Interest on above .....								4 38
	Balance to new account .....								14 08
	Totals .....				\$90 27				\$90 27



Table No. 138.—Osteo County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Balcs.	Dr.	Cr.
1885. Sept. 30	To Am't p'd inst. for D.&D., Aug. 7, 1885					\$32 36	
	Del. State, rec'd Co. Tr., June, "	\$1 43	\$0 07			1 50	
	" " " " July, "	2 72	28		\$1 80	4 80	
	" " " " Aug., "	17 10	1 57		3 00	21 67	
	" " " " Sept., "	8 82	1 10		9 30	19 22	
	Cash p'd Co. Tr., State, " 18, "	385 78				385 78	
	Del. local, " 18, "	650 22	21 63	\$0 77		672 62	
Dec. 31	Del. local ref'd, A. G. O., " 18, "	2 12	10			2 22	
	Del. State, at sale in Oct., 1885	16 79	4 01		38 40	59 20	
	" " rec'd Co. Tr., " " "	78 07	16 45		71 10	165 62	
	" " " " Nov., "	3 78	37			4 15	
	" " " " Dec., "	17 25	1 93		60	19 78	
	Cash p'd Co. Tr., Del. local, " 26, "	3,851 87	186 50			4,037 87	
	Del. Local ref'd A. G. O., " " "	5 63	1 07	23		6 93	
1886. M'ch 31	State tax of 1885					3,085 48	
	Del. State, rec'd Co. Tr., Jan., 1886	5 41	61			6 05	
	" " " " Feb., "	1 48	28		60	2 36	
	" " " " M'ch, "	63 03	3 13		60	66 76	
June 30	Cash p'd Co. Tr., Del. Local, " 17, "	141 56	10 08			151 59	
	Del. State, rec'd Co. Tr., April, "	43 40	2 29		60	46 29	
	" " " " May, "	18 43	1 16			14 59	
	" " " " June, "	15 14	1 31			16 45	
	Cash paid Co. Tr., State, " 21, "	42				42	
	Del. local, " 21, "	583 90	72 43			656 33	
	Del. State charged back, " 30, "	38 64			18 00	56 64	
	Int. on Del. State Tax charged back					3 44	
1886. Sept. 30	By Balance from old account, July 1, 1885						\$804 75
	Del. Local, rec'd A. G. O., " " "	3,429 62	138 63				3,568 25
	" " " " Aug., "	368 54	39 93				408 47
	" " " " Sept., "	55 38	8 04				63 37
	Cash of Co. Tr., gen'l acc't, " " "						5 51
Dec. 31	Del. State, " " "	177 52	18 64	5 49	51 49		248 14
	Del. Local rec'd A. G. O., Oct., "	92 79	7 86				100 65
	" " " " Nov., "	15 97	1 44				17 41
	Cash of Co. Tr., gen'l acc't, Dec. 28, "						32 36
	Del. State, " 28, "	30 07	3 02		14 10		47 19
	Del. collected at Land Office	38 43	1 80				40 23
1886. M'ch 31	Del. Local, rec'd A. G. O., Jan., 1886	26 50	2 40				28 90
	" " " " Feb., "	159 43	17 67				177 10
	" " " " M'ch, "	388 14	49 68				437 82
	" " by sale and redemption, A. G. O., Jan., "	2 63	72				3 35
	Del. Local, by sale and redemption, A. G. O., M'ch, "	7 20	1 96				9 16
	Cash of Co. Tr., Del. State, " 17, "	115 89	22 76		110 10		248 75
	" " " " Local, " 17, "			23			23
	" " " " State, " 31, "	2,208 00					2,208 00
June 30	Del. State, ret'd A. G. O., M'ch 31, "	862 90					862 90
	" " Local by sale and redemption, A. G. O., May, "	18 53	6 25				24 78
	Del. Local rec'd A. G. O., April, "	29 77	1 73				31 50
	" " " " May, "	87 81	3 98				91 79
	" " " " June, "	480 17	18 02				498 19
	Cash of Co. Tr., Del. State, " 21, "	69 92	4 05		1 20		75 17
	Del. collected at Land Office	20 84	1 99				22 77
	To Balance to new account					531 62	
	Totals					\$10,051 74	\$10,051 74
	To Balance from Old Tax Law Division of Account as above				\$14 08		
	By " " New " " " " "				531 62		
	Net				\$517 54		

Table No. 139.—Ottawa County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$2,601 51	\$37,184 41				
1886. June 30	Taxes, etc., charged back June 30, 1886				69 83				
	Interest on above				2,601 51				
1885. Dec. 31	By Taxes, etc., collected at Land Office, Oct. 31, 1885					8		\$0 18	\$3 84
1886. M'ch 31	Cash of Co. Tr., general account, M'ch 31, 1886					3		62 53	3,573 01
	Taxes, etc.,					3		08	4 72
June 30	Taxes, etc., collected at Land Office, Apr. 30, "					2		36	31 12
	Interest on above								63 15
	Balance to new account								36,159 91
	Totals				\$39,885 75				\$39,835 75

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$108 03	
	Am't p'd Inst'n for D. & D., Aug. 7, "					67 23	
	Del. State rec'd Co. Tr., July, "	\$17 40	\$2 19		\$3 90	23 49	
	" " " " Aug., "	19 60	4 64		11 20	35 44	
	" " " " Sept., "	38 22	6 65		13 00	57 87	
	Int. on bal. of \$108.03 from June 30, 1885, to Sept. 30, 1885					1 80	
Dec. 31	Del. State at sale in Oct., 1885	253 81	63 75		365 37	712 93	
	" " rec'd Co. Tr., Nov., "	29 13	6 40		61 19	96 72	
	" " " " Dec., "	4 80	48			4 76	
	" " " " "	2 71	35		30	3 88	
	Red'n's rec'd Co. Tr.,					253 29	
1886. M'ch 31	State Tax of 1885					17,371 08	
	Del. State rec'd Co. Tr., July, 1885	56	63			59	
	" " " " Jan., 1886	18 55	3 18		5 40	22 13	
	" " " " Feb., "	3 63	49		60	4 72	
	" " " " M'ch, "	25 12	98			26 10	
	Red'n's rec'd Co. Tr.,					16 21	
June 30	Del. State rec'd Co. Tr., April, 1886	32 34	2 02		1 20	35 56	
	" " " " May, "	32 91	2 17		1 20	36 28	
	" " " " June, "	44 38	7 82		16 40	68 10	
	" " charged back, " 30, "	12 29			10 80	23 09	
	Int. on Del. State Tax charged back					1 64	
	Int. on net bal. of \$3,949.27 from March 31, 1886, to June 30, 1886					69 11	
1885. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	24 03	3 32				\$27 35
	" " " " Aug., "	233 59	42 39				275 98
Dec. 31	Del. collected at Land Office	4 31	20				4 51
1886. M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	5 40	60				6 00
	" " " " Feb., "	13 71	1 56				15 27
	" " " " M'ch., "	68	09				77
	" " by sale & red'd. A. G. O., Jan., "	6 04	1 63				7 67
	" " " " Feb., "	10 11	2 74				12 85
	" " " " M'c., "	4 18	1 14				5 32
	Cash of Co. Tr., gen'l ac't, " 31, "						323 06
	Cash of Co. Tr., Del. State, June 31, "	527 06	101 66	\$2 60	516 91		1,148 23
	Del. State rec'd A. G. O., " 31, "	678 19					678 19
June 30	Cash of Co. Tr., State, Apr. 2, "	12,344 46					12,344 46
	Del. Local, by sale and red'n. A. G. O., Apr., "	6 15	1 77				7 92
	" " rec'd A. G. O., April, "	8					19 58
	" " " " May, "	24 43	73				25 16
	Balance to new account						4,161 24
	Totals					\$19,063 68	\$19,063 58
	To Balance from Old Tax Law Division of Account, as above				\$36,159 91		
	" " " " New " " " " "				4,161 24		
	Aggregate				\$40,321 15		

**Table No. 140.—Presque Isle County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$17 87	\$255 24				
	Taxes, etc., rec'd Co. Tr., Sept., "	9	..	2 06	39 38				
1886. M'ch 31	Cash p'd Co. Tr., M'ch 20, 1886	3	10	1 20	61 75				
June 30	Taxes, etc., charged back, June 30, "				49 39				
	Interest on above.....				21 18				
1885. Dec. 31	By Taxes, etc., coll. at Land Office, Oct. 31, 1885					8	..	\$2 25	\$48 25
	Cash of Co. Tr., general account, Dec. 23, "					6	4	9 84	275 17
	Taxes, etc., " 26, "					6	4	1 41	39 38
1886. June 30	Taxes, etc., coll. at Land Office, April 30, 1886					2	..	63	54 30
	Cash of Co. Tr., general account, June 22, "						8		1 20
	Interest on above.....								14 13
	To Balance to new account.....				5 54				
	Totals.....				\$432 38				\$432 38



**Table No. 141.—Roscommon County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mo. Days	Interest.	Amount, Dr.	Mo. Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$1 59			
	Taxes, etc., rec'd Co. Tr., Sept., "	9	4 68	\$22 75			
1886. M'ch 31	Cash paid Co. Tr., M'ch 20, 1886	8 10	07	3 52			
June 30	Taxes, etc., charged back, June 30, "			39 93			
	Interest on above.....			6 34			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885				9 12	\$1 25	\$22 75
Dec. 31	" " taxes, etc., " Dec. 18, "				6 12	19	5 02
1886. June 30	" " general account, June 22, 1886				6 12	3 33	89 09
	Interest on above.....						07
	Balance to new account.....						4 77
							39 93
	Totals.....			\$161 63			\$161 63
Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Del. State, rec'd Co. Tr., July, 1885	\$19 32	\$1 17		\$0 06	\$20 54	
	" " " Aug., "	2 18	17			18 22	
	" " " Sept., "	27 26	6 01		61 84	94 61	
	Cash p'd Co. Tr., Del. local, " 18, "	513 88	14 72	\$0 95		529 55	
Dec. 31	Del. Local ref'd A. G. O., " State rec'd Co. Tr., Oct., 1885	1 47	07	06		1 59	
	" " at sale in " "	48 28	11 43		74 40	5 38	
	Cash p'd Co. Tr., Del. local, Dec. 18, "	550 45	50 20			134 11	
	Del. Local, ref'd A. G. O., " "	59	10	02		600 65	
1886. M'ch 31	State Tax of 1885					3,085 48	
	Del. State, rec'd Co. Tr., Feb., 1886	8 72	1 50		3 00	18 22	
	" " " M'ch, "	6 99	14			7 13	
June 30	Cash p'd Co. Tr., Del. local, " 20, "	182 72	16 73			199 45	
	Del. State, rec'd Co. Tr., April, "	5 16	40			5 56	
	" " " May, "	23 16	98			24 14	
	" " " June, "	9 96	50			10 46	
	Cash p'd Co. Tr., Del. local, " 22, "	276 43	48 68			325 11	
	Del. Local, ref'd A. G. O., " "	8 40	25	34		8 99	
	Del. State charged back, June 30, 1886	33 17			8 10	41 27	
	Int. on Del. State Tax charged back					2 86	
1885. Sept. 30	By Balance from old account, July 1, 1885						\$440 81
	Del. Local, rec'd A. G. O., " "	243 91	17 87			261 78	
	" " " Aug., "	54 29	5 23			59 52	
	" " " Sept., "	253 72	27			280 89	
	Cash of Co. Tr., gen'l ac't, " 18, "	48 94	3 58	29	38 60	2 33	
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	97 22	8 22			105 44	
	" " " Nov., "	86 09	8 61			94 70	
	Cash of Co. Tr., Del. State, Dec. 18, "	48 76	7 35		61 99	118 10	
1886. M'ch 31	" " " local, " 18, "			06		05	
	Del. Local, rec'd A. G. O., Jan., 1886	48 58	5 29			53 87	
	" " " Feb., "	120 43	13 79			134 22	
	" " " M'ch, "	17 62	2 45			20 07	
	" " by sale and redemption, A. G. O., Jan., "	8 92	2 61			11 53	
	Del. Local, by sale and redemption, A. G. O., Feb., "	43 67	11 97			55 64	
	Del. Local, by sale and redemption, A. G. O., M'ch, "	37 21	12 57			49 78	
	Cash of Co. Tr., Del. State, " 20, "	53 92	11 87		74 70	139 49	
	" " " local, " 20, "			02		02	
	" " " State, " 31, "	1,909 18				1,909 18	
June 30	Del. State, ret'd A. G. O., " 31, "	1,156 30				1,156 30	
	" " Local, by sale and redemption, A. G. O., April, "	13 26	3 84			17 10	
	Del. Local, rec'd A. G. O., " "	45 39	4 12			49 51	
	" " " May, "	51 62	1 55			53 17	
	" " " June, "	509 84	15 50			525 34	
	Cash of Co. Tr., Del. State, " 22, "	15 71	1 64		3 00	20 35	
	To Balance to new account.....					551 84	
	Totals.....					\$5,645 60	\$5,645 60
	To Balance from Old Tax Law Division of Account as above.....					\$59 98	
	New					551 84	
	Net.....					\$511 91	

**Table No. 142.—Saginaw County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount, Dr.	Mos. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	\$6,471 23	\$92,448 18			
	Taxes, etc., rec'd Co. Tr., Sept., "	9	27	5 21			
	Oct., " "	8	16	3 49			
1886. June 30	" etc., charged back, June 30, '86			598 45			
	Interest on above			6,471 68			
	By Am't twice charged, under sec. 124; also under secs. 108 and 109, Tax Law, and Int. to June 30, 1886						\$9 96
	Balance to new account						99,513 03
	Totals			\$99,522 99			\$99,522 99

Table No. 142.—Saginaw County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$3,599 83	
	Am't p'd inst'n for D. & D. .... Aug. 7, "					110 28	
	Del. State, rec'd Co. Tr., July, "	\$61 88	\$5 19		\$15 12	81 60	
	" " " " Aug., "	70 19	8 77		10 80	89 76	
	" " " " Sept., "	141 24	20 98		53 32	215 49	
	Cash p'd Co. Tr., Del. Local, " 19, "	308 89	28 36	\$2 82		385 07	
	Am't p'd troops in aid of civil authorities, Act 169, '85, Sept. 30, "					6,965 81	
	Del. Local ref'd, A. G. O. ....	7 53	19	22		7 94	
	Int. on bal. of \$3,508.83 from June 30, 1885, to Sept. 30, '85					63 00	
Dec. 31	Del. State at sale in Oct., "	1,175 94	282 65		1,044 36	2,502 98	
	" " rec'd Co. Tr., " "	281 14	58 91		139 00	479 05	
	" " " " Nov., "	28 18	2 86			31 04	
	" " " " Dec., "	24 36	2 71			27 07	
	Cash paid Co. Tr., Del. Local " 17, "	369 51	22 11			391 62	
	Am't p'd troops in aid of civil authorities, Act 169, 1885, " 31, "					158 32	
	Int. on net bal. of \$10,691.46, from Sept. 30, 1885, to Dec. 31, "					187 10	
1886. M'ch 31	State Tax of 1885					51,091 40	
	Del. State, rec'd Co. Tr., Jan., 1886	23 54	3 30			23 04	
	" " " " Feb., "	37 62	4 24		1 20	43 66	
	" " " " M'ch, "	183 23	6 88		2 40	192 51	
	Cash p'd Co. Tr., Del. local, " 31, "	118 99	11 15			130 14	
	Red'ns rec'd Co. Tr. ....					54 70	
	Del. Local, ref'd A. G. O. ....	4 97	1 15			6 12	
	Int. on net bal. of \$13,759.78 from Dec. 31, 1885, to M'ch 31, 1886					240 80	
June 30	Del. State rec'd Co. Tr., April, "	253 85	11 07		1 80	266 72	
	" " " " May, "	216 85	13 57		4 20	234 62	
	" " " " June, "	218 68	18 81		7 20	244 69	
	Red'ns rec'd Co. Tr. ....					43 29	
	Del. State, charged back, June 30, 1886	69 45			13 00	82 45	
	Int. on Del. State Tax charged back					7 81	
	Int. on net bal. of \$10,850.66 from March 31, 1886, to June 30, 1886					189 89	
1885. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	284 08	12 72				\$296 80
	" " " " Aug., "	72 59	4 06				76 65
	" " " " Sept., "	20 37	5 52				25 89
	Cash of Co. Tr., Del. State " 19, "	167 69	56 94	10 59	99 85	385 07	
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	4 42	35			4 77	
	" " " " Nov., "	65 07	5 85			70 92	
	" " " " Dec., "	49 50	4 95			54 45	
	Cash of Co. Tr., Del. State, " 17, "	277 27	34 89		79 24	361 40	
	" " " " " 17, "			22		23	
1886. M'ch 31	Del. Local rec'd A. G. O., Jan., 1886	61	07				68
	" " " " Feb., "	12 63	1 57				14 20
	" " " " M'ch, "	276 41	34 21				310 62
	" " by sale and red'n, A. G. O., Feb., "	7 24	2 15				9 39
	" " " " M'ch, "	124 58	36 84				161 42
	Cash of Co. Tr., Del. State, M'ch 31, "				130 14		130 14
June 30	Del. State, ret'd A. G. O., May 20, "	3,829 21	1 36				3,829 21
	" " " " " 20, "	5 12	1 36				6 51
	" " " " " 20, "	10 31	2 93				13 24
	Del. Local, rec'd A. G. O., April, "	24 05	3 36				27 41
	" " " " May, "	9 29	1 36				10 65
	" " " " June, "	258 77	9 49				269 26
	Cash of Co. Tr., State, " 30, "	47,497 02					47,497 02
	" " " " Del. State, " 30, "	1,175 94	282 65		1,044 36		2,502 96
	Balance to new account						12,063 96
	Totals					\$68,122 89	\$68,122 89
	To Balance from Old Tax Law Division of account as above				\$99,518 03		
	" " " " New " " "				12,063 96		
	Aggregate				\$111,586 99		

Table No. 143.—Sanilac County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount. Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885.									
Sept. 30	To Balance from old account, July 1, 1885	12	..	\$23 02	\$328 90				
	Taxes, etc., rec'd Co. Tr., " "	11	..	18	2 80				
Dec. 31	Oct. " "	8	..	1 65	35 34				
1886.									
M'ch 31	Cash paid Co. Tr., M'ch 23, 1886	3	7	05	2 34				
June 30	June 21, " "	9	..	..	62				
	Taxes, etc., charged back, June 30, " "	..	..	..	454 67				
	Interest on above.....	..	..	..	24 90				
1885.									
Sept. 30	By Cash of Co. Tr., general account, Sept. 22, 1885					9	8	\$17 21	\$318 43
	Taxes, etc., " 22, " "					9	8	57	10 47
Dec. 31	Taxes, etc., collected at Land Office, Oct. 31, 1885					8	..	19	3 96
	Cash of Co. Tr., general account, Dec. 15, 1885					6	15	21	5 42
	Taxes, etc., " 15, " "					6	15	11	2 80
1886.									
M'ch 31	" " " " " M'ch 23, 1886					3	7	67	35 34
June 30	Am't twice charged, under Sec. 124; also under Secs. 108 and 109, Tax Law, and Int. to June 30, 1886								65 88
	Interest on above.....								18 96
	Balance to new account.....								388 79
	Totals.....				\$350 07				\$350 07



Table No. 143.—Sanilac County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1886. Sept. 30	To Balance from old account, July 1, 1885 Am't p'd Inst'n for D. and D., Aug. 7, 1885					\$68 21	
	Del. State, rec'd Co. Tr., July, 1885	\$25 64	\$3 90		\$11 40	63 74	
	" " " " Aug., "	27 05	3 47		21 60	40 94	
	" " " " Sept., "	38 57	6 52		33 30	52 12	
	Cash paid Co. Tr., State, " 22, "	07				78 29	
	Del. Local " 22, "	203 41	16 63	\$3 84		07	
Dec. 31	Del. State at sale in Oct., "	249 52	59 74		441 90	223 88	
	" " rec'd Co. Tr., " 22, "	89 02	19 61		231 75	751 16	
	" " " " Nov., "	8 62	1 24		1 20	340 38	
	" " " " Dec., "	3 76	62		1 20	11 06	
	Cash p'd Co. Tr., Del. local, " 15, "	2,006 78	276 65			5 58	
	Del. Local, ref'd A. G. O., erroneously ch'g'd Tuscola Co., Sept. 30, 1885	2 27	12	09		2,283 41	
	Red'ns rec'd Co. Tr.					2 48	
1886. M'ch 31	State Tax of 1885					89 67	
	Del. State, rec'd Co. Tr., Jan., 1886	4 28	60		60	10,218 28	
	" " " " Feb., "	5 16	88		1 50	5 46	
	" " " " M'ch, "	166 22	4 49		1 20	7 54	
	Cash paid Co. Tr. Del. Local, " 23, "	248 24	18 25			171 91	
	Red'ns rec'd					206 49	
	Del. Local ref'd A. G. O.	7 61	2 60			22 05	
June 30	" State rec'd Co. Tr., April, 1886	7 75	1 67	07		10 21	
	" " " " May, "	51 93	2 38	1 20		9 49	
	" " " " June, "	102 90	7 22	3 60		55 51	
	Red'ns	21 99	1 78	00		113 72	
	Cash p'd Co. Tr., Del. Local, June 21, 1886	76 25	16 72			24 82	
	Del. State, charged back, " 30, "	21 28			23 10	47 50	
	Int. on Del. State Tax charged back					92 97	
1886. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	1,828 60	281 24			44 38	\$2,089 84
	" " " " Aug., "	143 70	12 95			2 38	156 65
	" " " " Sept., "	34 46	2 46				36 92
	Cash of Co. Tr., gen'l ac't, " 22, "						2 27
	Del. State, " 22, "	218 91	17 79	6 69	46 50		239 89
Dec. 31	Del. Local rec'd, A. G. O., Oct., "	205 85	16 76				222 61
	" " " " Dec., "	11 77	1 17				12 94
	Cash of Co. Tr., gen'l acc't, " 15, "						62 74
	Del. State, " 15, "	91 26	13 69		66 30		171 45
	Del. collected at Land Office	32 89	44				33 33
1886. M'ch 31	" Local rec'd A. G. O., Jan., 1886	3 10	37				3 47
	" " " " Feb., "	16 11	1 99				18 10
	" " " " M'ch, "	14 36	1 87				16 23
	" " by sale & red'n, A. G. O., Jan., "	32 68	10 30				42 98
	" " " " Feb., "	17 61	4 79				22 40
	" State returned " M'ch 20, "	1,053 69					1,053 69
	Cash of Co. Tr., State, " 22, "	8,000 00					8,000 00
	" " general acc't, " 23, "						89 67
	" " " " Del. State, " 23, "	350 92	81 21		676 05		1,108 18
	" " " " Local, " 23, "			09			09
June 30	Del. Local by sale & red'n, A. G. O., May, "	5 48	1 56				7 04
	" " rec'd " April, "	9 94	93				10 87
	" " " " May, "	97 42	7 96				105 38
	" " " " June, "	219 13	16 62				235 75
	Cash of Co. Tr., general acc't " 21, "						22 05
	" " " " State " 21, "	1,164 59					1,164 59
	" " " " Del. State, " 21, "	175 64	5 97		3 30		184 91
	To Balance to new account					61 65	
	Totals					\$15,164 04	\$15,164 04
	To Balance from Old Tax Law Division of account as above				\$388 79		
	By " " New " "				61 65		
	Net				\$327 14		

**Table No. 144.**—*Schoolcraft County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount. Cr.
1885.										
Sept. 30	To	Balance from old account, July 1, 1885.	12		\$6 75	\$96 45				
		Taxes, etc., rec'd Co. Tr., Aug., "	10		11	2 02				
		" " " " Sept., "	9		24	4 57				
Dec. 31		" " " " Oct., "	8		17	3 68				
1886.										
M'ch 31		Cash paid Co. Tr., M'ch 20, 1886.	3	10		15				
June 30		" " " " June 21, 1886.		9		07				
		Taxes, etc., charged back " 30, 1886.				3 46				
		Interest on above.....				7 27				
1885.										
Sept. 30	By	Cash of Co. Tr., general account, Sept. 23, 1885.					9 7		\$5 19	\$96 45
Dec. 31		" " " " Dec. 17, 1885.					6 13		07	1 91
		" " " " Taxes, etc., Dec. 17, 1885.					6 13		25	6 59
1886										
M'ch 31		" " " " " March 20, 1886.					3 10		07	3 68
June 30		Interest on above.....								5 58
		Balance to new account.....								3 46
<b>Totals.....</b>						<b>\$117 67</b>				<b>\$117 67</b>

Table No. 144.—Schoolcraft County.—Continued.

Quarter Ending	New Tax Law Division of Account.		Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885.								
Sept. 30	To Del. State, rec'd Co. Tr.,	July, 1885	\$0 84	\$0 18	-----	\$1 20	\$2 17	
	" " " " "	Aug., "	4 98	1 14	-----	22 80	28 92	
	" " " " "	Sept., "	157 22	31 55	-----	280 18	468 90	
	Cash p'd Co. Tr., State,	" 23, "	10		-----		10	
	" " " " Del. Lo'l,	" 23, "	2,837 08	98 29	\$0 87		2,981 04	
Dec. 31	Del. State, at sale in	Oct., "	163 34	45 08	-----	319 50	527 92	
	" " " " rec'd Co. Tr.,	" " "	9 29	2 02	-----	45 10	56 41	
	" " " " " "	Nov., "	40	04	-----		44	
	" " " " " "	Dec., "	31	04	-----		35	
	Cash p'd Co. Tr., Del. Lo'l,	" 17, "	4,697 64	232 32	-----		4,956 96	
1886.								
M'ch 31	State Tax of 1885.						5,109 14	
	Del. State, rec'd Co. Tr.,	Jan., 1886	28 98	3 48	-----		32 44	
	" " " " " "	Feb., "	2 00	80	-----	30	2 60	
	" " " " " "	M'ch, "	55 05	1 10	-----		56 15	
	Cash p'd Co. Tr., Del. local,	" 30, "	327 02	33 70	-----		360 72	
	Del. Local, rec'd A. G. O.,	" " "	7 38	81	-----		8 17	
June 30	" " " " State, rec'd Co. Tr.,	April, "	32 11	1 01	-----		33 12	
	" " " " " "	May, "	5 42	81	-----		5 73	
	" " " " " "	June, "	12 88	1 00	-----		13 88	
	Cash paid Co. Tr., Del. local,	" 21, "	3,581 80	442 63	-----		4,024 43	
	Del. State, charged back,	" 30, "	12 33		-----	6 00	18 33	
	Interest on Del. State Tax							
	charged back,						1 07	
1885.								
Sept. 30	By Balance from old account,	July 1, 1885						\$2,299 15
	Del. Local, rec'd A. G. O.,	" " "	3,867 40	183 83	-----			4,051 23
	" " " " " "	Aug., "	301 63	19 65	-----			321 28
	" " " " " "	Sept., "	523 61	58 84	-----			587 45
	Cash of Co. Tr., gen'l acc't,	" 23, "	557 21	23 26	18 87	36 40		1 43
	" " " " Del. State,	" 23, "	163 04	23 82	-----	304 13		690 56
Dec. 31	" " " " " "	Dec. 17, "	327 02	33 70	-----			499 99
	Del. Local, rec'd A. G. O.,	" " "						360 72
1886.								
M'ch 31	" " " " " "	Jan., 1886	7 38	81	-----			8 17
	" " " " " "	Feb., "	19 64	2 35	-----			21 99
	" " " " " "	M'ch, "	3,478 16	417 05	-----			3,893 21
	" " " " by sale and red'n, A. G. O.,							
	Jan., 1886.		86 00	23 23	-----			109 23
	Cash of Co. Tr., Del. State, M'ch 30, 1886		173 34	47 18	-----	364 60		535 12
	Del. State, rec'd A. G. O.,	" 24, "	1,323 38		-----			1,323 38
June 30	Del. Local, rec'd A. G. O.,	April, "	190 87	26 72	-----			217 59
	" " " " " "	May, "	231 47	7 56	-----			239 03
	" " " " " "	June, "	1,080 58	38 24	-----			1,118 82
	Cash of Co. Tr., State,	" 21, "	3,785 26		-----			3,785 26
	" " " " Del. State,	" 21, "	86 01	4 86	-----	30		91 19
	To Balance to new account.						1,498 33	
	Totals.						\$20,140 30	\$20,140 30
To Balance from Old Tax Law Division of Account as above.						\$3 46		
By " " " " " " " " " " " "						1,498 33		
Net.						\$1,494 87		

Table No. 145.—Shiawassee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$2,633 33	\$37,619 03				
1886. June 30	Taxes, etc., charged back, June 30, 1886				465 30				
	Interest on above				2,633 33				
1885. Dec. 31	By Cash of Co. Tr., general account, Dec. 15, 1885					6 15		\$0 89	\$23 54
1886. M'ch 31	" " " " " M'ch 13, 1886					3 17		04	1 80
June 30	Interest on above								98
	Balance to new account								40,691
	Totals				\$40,717 66				\$40,717 66
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Balance from old account, July 1, 1885					\$105 17			
	Am't p'd Inst'n for D. & D. Aug. 7, 1885					27 19			
	Del. State rec'd Co. Tr., July, "	\$29 03	\$5 25		\$5 40	49 68			
	" " " " Aug., "	12 42	1 28		60	14 30			
	" " " " Sept., "	25 36	5 11		10 80	41 27			
Dec. 31	Cash p'd Co. Tr., Del. Local, " 22, "	41 23	1 24			42 47			
	Del. State at sale in Oct., "	241 22	60 43		122 40	424 05			
	" " rec'd Co. Tr., " " "	38 70	8 86		25 20	72 26			
	" " " " Nov., "	65	06			71			
	" " " " Dec., "	3 77	42			4 19			
	Cash p'd Co. Tr., Del. Local, " 15, "	140 75	15 23			155 98			
1886. M'ch 31	State Tax of 1885					27,569 36			
	Del. State rec'd Co. Tr., Jan., 1886	2 53	31			2 84			
	" " " " Feb., "	38 85	72			39 57			
	" " " " M'ch, "	56 45	2 03		60	59 08			
	Cash p'd Co. Tr., Del. Local, " 13, "	1 65	15			1 80			
June 30	Red'n's rec'd "					37 91			
	Del. State rec'd Co. Tr., April, "	13 91	49			144 55			
	" " " " May, "	20 50	3 35		60	14 40			
	" " " " June, "	9 43	83			24 45			
	Cash p'd Co. Tr., Del. Local, " 23, "	19 95	5 33			10 23			
	Del. State, charged back, " 30, "	7 92			60	25 23			
	Int. on Del. State Tax charged back					8 58			
1885. Sept. 30	By Del. Local, rec'd A. G. O., July, 1885	102 82	5 14			57	\$107 96		
	" " " " Aug., "	7 89	48				8 37		
	" " " " Sept., "	30 04	9 61				39 65		
	Cash of Co. Tr., gen'l acc't, " 22, "						43		
Dec. 31	Del. State, " 22, "	118 11	12 38	\$2 92	13 80		147 21		
	Del. Local, rec'd A. G. O., Nov., "	1 65	15				1 80		
	Cash of Co. Tr., gen'l acc't, Dec. 15, "						27 19		
1886. M'ch 31	Del. State, " 15, "	76 81	11 64		16 80		105 25		
	" " " " State, Feb. 9, 1886	9,336 20					9,336 20		
	" " " " " 11, "	4,000 00					4,000 00		
	" " " " " 15, "	11,762 51					11,762 51		
	Del. Local, rec'd A. G. O., Jan., "	58	06				58		
	" " " " by sale and red'n A. G. O., "								
	January, 1886	60	16				76		
	Del. Local by sale and red'n A. G. O., "								
	March, 1886	18 82	5 12				23 94		
June 30	Cash of Co. Tr., Del. State, M'ch 13, 1886	234 34	69 27		147 60		501 21		
	Del. State ret'd A. G. O., " 24, "	419 90					419 90		
	" " Local, rec'd " June, "	13 38	46				13 84		
	Cash of Co. Tr., gen'l acc't, " 23, "						37 91		
	" " " " State, " 23, "	2,070 75					2,070 75		
	" " " " Del. State, " 23, "	97 83	3 06		60		101 49		
	Balance to new account						188 97		
	Totals					\$28,895 92	\$28,895 92		
	To Balance from Old Tax Law Division of Account as above				\$40,691 89				
	New				188 97				
	Aggregate				\$40,880 86				



Table No. 147.—St. Joseph County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	9		\$3 29	\$47 07				
1886. June 30	Taxes, etc., charged back				11 68				
	Interest on above				8 29				
1885. Dec. 31	By Taxes, etc., coll. at Land Office, Oct. 31, 1885					8		\$1 37	\$29 32
1886. June 30	Cash of Co. Tr., general account, M'ch 30, 1886					8		34	19 67
	Interest on above								1 71
	Balance to new account								11 34
	Totals				\$62 04				\$62 04

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Bal. from old account, July 1, 1885					\$9,454 73	
	Del. State, rec'd Co. Tr.,	\$8 75	\$1 16		\$1 20	11 11	
	" " " " Aug., "	7 62	53			8 15	
	" " " " Sept., "	63 69	5 16		60	69 45	
	Int. on balance of \$9,454.73 from June 30, 1886, to Sept. 30, 1885					165 46	
1886. Dec. 31	Del. State, at sale in Oct., 1885	21 00	5 43		36 00	62 43	
	" " " " rec'd Co. Tr.,	25 18	4 96		4 20	34 34	
	" " " " Nov., "	74	07			81	
	" " " " Dec., "	60	07			67	
	Cash p'd Co. Tr., Del. local, " 31, "	92	11	\$0 08		1 06	
	Red'ns rec'd Co. Tr.					9 23	
	Int. on net bal. of \$7,543.44 from Sept. 30, 1885, to Dec. 31, 1886					132 01	
1886. M'ch 31	State Tax of 1885					36,735 81	
	Del. State, rec'd Co. Tr., Jan., 1886	07	01			08	
	" " " " Feb., "	3 52	03			3 55	
	" " " " M'ch., "	3 63	24			3 87	
	Red'ns received					4 75	
1886. June 30	Del. State " " April, 1886	14 19	1 20			15 39	
	" " " " May, "	13 00	51			13 51	
	" " " " June, "	20 07	1 91			21 98	
	" " " " charged back, " 30, 1886	15 21			1 20	16 41	
	Int. on Del. State Tax charged back					1 14	
	Int. on net bal. of \$24,243.06 from March 31, 1886, to June 30, 1886					424 25	
1885. Dec. 31	By Cash of Co. Tr., State, Oct. 8, 1885	\$2,000 00					\$2,000 00
	" " " " Del. State, Dec. 31, "				1 06		1 06
1886. M'ch 31	" " " " gen'l ac't, M'ch 30, 1886						925 98
	" " " " State, " 30, "	8,815 99					8,815 99
	" " " " Del. State, " 30, "	175 89	20 03	1 30	41 14		238 36
1886. June 30	" " " " State, May 25, "	10,000 00					10,000 00
	Del. local, rec'd A. G. O.,	1 23	19				1 42
	" " State ret'd June 9, "	225 59					225 59
	Balance to new account						26,033 15
	Totals					\$47,241 55	\$47,241 55
	To Balance from Old Tax Law Division of Account as above				\$11 34		
	New " " " "				26,033 15		
	Aggregate				\$25,044 49		

Table No. 148.—Tuscola County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account July 1, 1885	12	..	\$38 82	\$483 13				
1886. M'ch 31	Cash paid Co. Tr., M'ch 27, 1886	3	3	3 15	174 34				
June 30	Taxes, etc., charged back, June 30, "				140 92				
	Interest on above				86 97				
1885. Dec. 31	By Error in Taxes, etc., charged back, June 30, 1885					12	..	\$10 18	\$145 46
	Cash of Co. Tr., general account, Dec. 24, "					6	6	18 70	516 96
1886. June 30	" " " " June 20, 1886						1		8 15
	Interest on above								28 88
	Balance to new account								140 92
	Totals				\$685 36				\$685 36

Table No. 148.—Tuscola County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$185 06	
	Am't p'd Inst'n for D. & D. Aug. 7, "					22 59	
	Del. State rec'd Co. Tr., July, "	\$12 91	\$2 29		\$0 30	24 50	
	" " " " Aug., "	12 57	1 48		4 80	18 85	
	" " " " Sept., "	101 62	20 32		98 25	220 20	
	Del. local ref'd A. G. O.	17 67	89	\$0 71		19 27	
	Int. on bal. of \$185.06 from June 30, 1885, to Sept. 30, 1885.					3 24	
Dec. 31	Del. State at sales in Oct., 1885	265 05	63 48		344 38	672 91	
	" " rec'd Co. Tr., " "	9 90	1 07		2 10	13 07	
	" " " " Nov., "	9 10	90			10 00	
	" " " " Dec., "	18 46	1 81			18 27	
	Cash p'd Co. Tr., Del. Local, " 24, "	742 56	135 37			877 93	
	Red'ns rec'd Co. Tr.					11 58	
1886. M'ch 31	State Tax of 1885					18,392 90	
	Del. State rec'd Co. Tr., Jan., 1886	7 22	1 28		60	9 10	
	" " " " Feb., "	8 65	1 56		1 80	12 21	
	" " " " M'ch, "	77 99	4 23		4 50	86 82	
	Cash p'd Co. Tr., Del. local, " 27, "	59 61	5 79	09		65 39	
	Red'ns rec'd Co. Tr.					156 23	
June 30	Del. State rec'd Co. Tr., April, 1886	68 85	4 16		3 65	37 02	
	" " " " May, "	55 99	2 70			78 69	
	" " " " June, "	28 46	1 54		60	58 69	
	Cash p'd Co. Tr., Del. local, " 29, "	70 80	12 02			25 90	
	Del. State charged back, " 30, "	22 49			12 00	82 62	
	Int. on Del. State Tax charged back					34 49	
1886. Sept. 30	By Del. Local rec'd A. G. O., July, 1885	494 02	108 29				\$902 31
	" " " " Aug., "	70 87	10 90				81 77
	" " " " Sept., "	125 47	12 83				138 30
Dec. 31	" " " " Oct., "	8 86	30				4 16
	" " " " Nov., "	3 17	32				3 49
	" " " " Dec., "	47 38	4 90				52 23
	Cash of Co. Tr., gen'l ac't, " 24, "					28 78	
	" " " " State, " 24, "					55	
	" " " " Del. State, " 24, "	323 78	43 48	4 10	148 05	519 41	
	" " " " Local, " 24, "			54		54	
	Del. collected at Land Office	2 88	15			3 03	
	Del. State, erroneously charged back June 30, 1885	6 33	88			7 21	
	Error Sept. 30, 1885, in charge for Del. Local refunded A. G. O.	2 27	12	09		2 48	
1886. M'ch 31	Cash of Co. Tr., State, Jan. 13, 1886	3,500 00				3,500 00	
	Del. Local rec'd A. G. O., " 30, "	3,500 00				3,500 00	
	" " " " Feb., "	37 22	4 51			41 73	
	" " " " M'ch, "	10 22	1 22			11 44	
	" " " " by sale and redemption, A. G. O. Feb. 8, 1886	23 16	6 29			29 45	
	Cash of Co. Tr., State, M'ch 8, "	2,000 00				2,000 00	
	" " " " " 13, "	2,000 00				2,000 00	
	" " " " " 19, "	2,000 00				2,000 00	
	" " " " " 25, "	2,000 00				2,000 00	
	" " " " " 28, "	1,500 00				1,500 00	
	" " " " gen'l acc't, " 27, "					10 70	
	" " " " Del. State, " 27, "	294 18	67 26		346 48	707 92	
June 30	Del. State ret'd A. G. O., Apr. 14, "	956 77				956 77	
	Cash of Co. Tr., State, " 20, "	985 59				935 59	
	Del. Local, by sale and redemption, A. G. O. April, 1886	5 80	1 64			7 44	
	Del. Local, by sale and redemption, A. G. O. June, 1886	14 70	5 19			19 89	
	Del. Local rec'd A. G. O., May, "	34 34	2 57			36 91	
	" " " " June, "	40 80	1 30			42 20	
	Cash of Co. Tr., gen'l acc't, " 29, "					156 23	
	" " " " State, " 29, "					54	
	" " " " Del. State, " 29, "	94 08	7 17		6 90	108 13	
	Del. collected at Land Office	8 38	10			3 46	
	Balance to new account					124 82	
	Totals					\$21,137 46	\$21,137 46
To Balance from Old Tax Law Division of Account as above					\$140 92		
New					124 82		
Aggregate					\$265 74		



Table No. 149.—Van Buren County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Cash p'd Co. Tr., gen'l acc't, Sept. 19, 1885	9	11	\$49 80	\$907 85				
Dec. 31	Dec. 16, "	6	14	52	13 95				
1886. June 30	Taxes at Land Office ref'd and Int. to June 30, 1886				17 01				
	Cash p'd Co. Tr., gen'l acc't, June 16, 1886		14		01				
	Taxes, etc., charged back, " 30, "				11 40				
	Interest on above				50 12				
1885. Sept. 30	By Balance from old account, July 1, 1885					12		\$63 55	\$907 85
1886. M'ch 31	Cash of Co. Tr., general account, M'ch 13, 1886					3	17	01	52
June 30	Taxes, etc., collected at Land Office, Apr. 30, "					2		21	17 81
	Interest on above								63 77
	Balance to new account								10 39
	Totals				\$1,000 34				\$1,000 34
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1885. Sept. 30	To Del. State rec'd Co. Tr., July, 1885	\$6 10	\$0 43		\$1 80	\$8 32			
	" " " " Aug., "	6 42	81		60	7 83			
	" " " " Sept., "	9 86	1 81		3 90	14 57			
Dec. 31	Cash p'd Co. Tr., Del. Lo'l, " 19, "	246 07	18 61	\$6 17		270 85			
	Del. State at sale in Oct., "	194 09	45 49		197 10	436 68			
	" " rec'd Co. Tr., " 19, "	41 24	7 81		26 20	74 25			
	" " " " Nov., "	6 85	68			7 53			
	" " " " Dec., "	6 34	71		60	7 65			
	Cash p'd Co. Tr., Del. Lo'l, " 16, "	75 86	3 03			78 89			
	Red'ms rec'd Co. Tr.					34 32			
1886. M'ch 31	State Tax of 1885					28,611 18			
	Del. State rec'd Co. Tr., Jan., 1886	87	10			97			
	" " " " Feb., "	13 48	1 42			14 90			
	" " " " M'ch, "	48 33	1 82		60	50 75			
	Cash p'd Co. Tr., Del. local, " 13, "	15 62	1 27			16 89			
	Red'ms rec'd Co. Tr.					69 99			
June 30	Del. Local, ref'd A. G. O.	1 07	25			1 32			
	" State rec'd Co. Tr., April, 1886	40 64	1 67			42 21			
	" " " " May, "	13 74	70		1 20	15 64			
	" " " " June, "	19 38	1 27			20 65			
	Cash p'd Co. Tr., Del. local, " 16, "	34 14	3 98			38 12			
	Red'ms rec'd Co. Tr.					59 57			
	Del. State charged back, " 30, "	16 14			10 20	26 34			
	Int. on Del. State Tax charged back					1 89			
1885. Sept. 30	By Balance from old account, July 1, 1885						\$150 62		
	Del. Local rec'd A. G. O.	75 86	3 03				78 89		
	Cash of Co. Tr., gen'l acc't, Sept. 19, "						1 66		
Dec. 31	Del. State, " 19, "	96 06	7 80	2 11	12 60		118 57		
	Del. Local rec'd A. G. O., Oct., "	9 21	73				9 94		
	" " " " Nov., "	3 96	35				4 31		
	Cash of Co. Tr., Del. State, Dec. 16, "	21 88	2 54		6 30		30 72		
	Del. collected at Land Office	2 45	19				2 64		
1886. M'ch 31	Cash of Co. Tr., State, Jan. 23, 1886	5,000 00					5,000 00		
	Del. Local rec'd A. G. O., Feb. 23, "	5,000 00					5,000 00		
	Cash of Co. Tr., State, M'ch 10, "	35 21	4 33				39 44		
	" " " " gen'l acc't, " 13, "	5,000 00					5,000 00		
	" " " " Del. State, " 13, "						34 32		
	" " " " State, " 20, "	248 52	54 69		222 90		526 11		
	" " " " State, " 23, "	5,000 00					5,000 00		
	Del. State ret'd A. G. O., " 24, "	8,085 59					8,085 59		
June 30	" Local rec'd, June, "	542 56					542 56		
	Cash of Co. Tr., gen'l acc't, " 16, "	96 29	2 95				101 24		
	" " " " State, " 16, "						89 99		
	" " " " Del. State, " 16, "	3 03					3 03		
	Balance to new account	62 68	3 34		60		66 62		
	Totals					\$29,981 31	\$29,981 31		
	To Balance from Old Tax Law Division of Account as above				\$10 39				
	" " " " New " " " " " " " "				65 06				
	Aggregate				\$75 45				

**Table No. 150.—Washtenaw County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount, Dr.	Mos. Days	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	..	\$5 48			
1886. M'ch 31	Cash paid Co. Tr., M'ch 29, 1886	3	1	04			
June 30	Taxes, etc., charged back, June 30, "			49 89			
	Interest on above			5 46			
1886. Sept. 30	By Cash of Co. Tr., general account, Sept. 18, 1885				9	12	\$4 27
Dec. 31	Dec. 26, "				6	4	04
1886. June 30	Interest on above						4 81
	Balance to new account						49 89
	Totals			\$189 32			\$189 32

Quarter Ending	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sales.	Dr.	Cr
1885.							
Sept. 30	To Balance from old account, July 1, 1885					\$24 86	
	Am't p'd Inst'n for D. & D., Aug. 7, "					64 10	
	To Del. State, rec'd Co. Tr., July, "	\$1 88	\$0 12			1 96	
	" " " " Aug., "	10 19	1 67		\$1 80	13 66	
	" " " " Sept., "	4 22	88		1 20	6 25	
	Cash p'd Co. Tr., Del. loc'l, 18, "	3 24	09	\$0 13		3 46	
Dec. 31	Del. State, at sale in Oct., "	43 86	10 64		44 40	98 90	
	" " rec'd Co. Tr., " "	6 88	1 26		3 00	11 18	
	" " " " Nov., "	3 30	06			3 36	
	Cash p'd Co. Tr., Del. local, Dec. 26, "	21 09	4 01			25 10	
	Red'ns rec'd Co. Tr. ....					6 28	
1886.							
M'ch 31	State Tax of 1885					61,308 68	
	Del. State, rec'd Co. Tr., M'ch, 1886	16 29	66			16 95	
	Redemptions " " .....					1 88	
June 30	Del. State, rec'd Co. Tr., Jan., "	5 17	62			9 47	
	" " " " Feb., "	2 42	05			5 79	
	" " " " April, "	1 50	04			2 47	
	" " " " May, "	5 46	26			1 54	
	" " " " June, "	9 88	60			5 72	
	" " charged back, " 30, "	4 53			2 40	9 98	
	Int. on Del. State Tax charged back .....					6 92	
						48	
1885.							
Sept. 30	By Del. Local rec'd A. G. O., Sept., 1885	21 09	4 01				\$25 10
	" " " " " " " " 18, "						41
	" " " " " " " " 18, "	24 18	1 48	60	1 20		27 41
	" " " " " " " " Dec. 26, "	16 24	2 62		3 00		21 86
	" " " " " " " " " " 26, "						64 10
1886.							
M'ch 31	Del. State ret'd A. G. O., M'ch 29, 1886	120 75					120 75
	Cash of Co. Tr., gen'l acc't, M'ch 29, "						6 28
	" " " " Del. State, " 29, "	51 04	11 92		47 40		110 26
	" " " " State, " 30, "	61,188 93					61,188 93
June 30	Cash of Co. Tr., gen'l acc't, June 21, "						1 88
	" " " " Del. State, " 21, "	16 29	66				16 95
	Balance to new account .....						42 37
	Totals .....					\$61,628 38	\$61,628 38

To Balance from Old Tax Law Division of Account as above.....	\$49 80
New " " " "	42 87
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Aggregate.....	\$92 68

**Table No. 151.—Wayne County in Account with the State of Michigan.**

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount, Dr.	Mos. Days.	Interest.	Amount, Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12		\$38 64			
1886. M'ch 31	Cash paid Co. Tr., M'ch 13, 1886	3	17	01			
June 30	Taxes, etc., charged back, June 30, "			254 73			
	Interest on above.....			38 66			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 19, 1885				9	11	\$30 16
Dec. 31	" " " " Dec. 16, "				6	14	31
1886. June 30	" " " " June 16, 1886					14	01
	Interest on above.....						30 47
	Balance to new account.....						254 73
	Totals.....			\$345 64			\$345 64

Table No. 151.—Wayne County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885					\$2,581 66	
	Am't p'd Ins't for D. & D., Aug. 7, "					265 51	
	Del. State rec'd Co. Tr., July, "	\$417 74	\$59 69		\$22 80	480 23	
	" " " " " Aug., "	557 92	74 87		55 80	688 59	
	" " " " " Sept., "	1,750 60	636 65		257 90	2,345 15	
	Cash p'd Co. Tr., Del. loc'l, " 19, "	81 27	2 32	\$0 62		34 71	
Dec. 31	Del. State at sale in Oct., "	1,660 80	402 26		817 00	2,910 06	
	" " rec'd Co. Tr., " "	1,436 91	312 53		226 00	1,977 44	
	" " " " " Nov., "	141 47	19 32		3 60	164 89	
	" " local ref'd A. G. O. Dec., "	188 85	22 39		3 60	214 84	
	Redn's rec'd Co. Tr. " "	5 96	86	24		7 06	
						94 92	
1886. M'ch 31	State Tax of 1885					265,675 29	
	Del. State rec'd Co. Tr., Jan., 1886	118 46	29 18		2 40	150 04	
	" " " " " Feb., "	98 49	15 44		3 60	117 53	
	" " " " " M'ch, "	1,669 07	72 40		11 40	1,742 87	
	Cash p'd Co. Tr., Del. Loc'l, " 13, "	23 42	2 28			25 65	
	Red'n's rec'd Co. Tr. " "					365 82	
June 30	Del. State, rec'd Co. Tr. April, 1886	1,284 48	54 80		8 60	1,342 88	
	" " " " " May, "	774 15	55 55		3 00	832 70	
	" " " " " June, "	803 19	66 01		5 40	872 60	
	Cash p'd Co. Tr., State, " 18, "	11 04				11 04	
	" " " " " Del. Local, " 18, "	34 58	8 34			42 92	
	Amount paid Troops in Aid of Civil Authorities, Act 169, 1885					285 20	
	Del. Local ref'd A. G. O. " "	5 65	1 62			7 27	
	Del. State charged back, June 30, 1886	283 63			53 20	336 83	
	Int. on Del. State Tax charged back					36 00	
1886. Sept. 30	By Cash of Co. Tr., gen'l a'ct, Sept. 19, 1886						\$11 81
	Del. State, " 19, "	2,323 23	177 63	70 20	33 60		2,604 66
Dec. 31	Del. Local rec'd A. G. O., Nov., "	11 91	1 17				13 08
	" " " " " Dec., "	17 47	1 92				19 39
	Cash of Co. Tr., gen. acc't., " 18, "						265 41
	Del. State, " 16, "	2,728 26	451 21		336 50		3,513 97
1886. M'ch 31	" " " " " State, Feb. 12, 1886	150,000 09					150,000 00
	" " " " " gen. acc't, M'ch 13, "						94 92
	" " " " " Del. State, " 13, "	3,458 08	757 00		1,062 20		5,267 23
	" " " " " Local, " 13, "			24			24
	Del. State ret'd A. G. O., " 24, "	10,529 48					10,529 48
	Del. Local rec'd " " 24, "	10 77	1 88				12 65
	Del. Local by sale and redemption, A. G. O., Jan., "	19 40	5 26				24 66
	Del. Local by sale and redemption, A. G. O., M'ch, "	4 41	1 20				5 61
	Cash of Co. Tr., State, " 26, "	105,156 86					105,156 85
June 30	Del. Local rec'd A. G. O., April, "	17 92	1 48				19 40
	" " " " " May, "	31					31
	" " " " " June, "	122 43	20 81				143 24
	Cash of Co. Tr., gen'l acc't., " 16, "						395 82
	Del. State, " 16, "	1,876 02	117 02		17 40		2,010 44
	Balance to new account.						3,735 23
	Totals					\$283,824 40	\$283,824 40
To Balance from Old Tax Law Division of Account as above						\$254 73	
New " " " " " " " "						3,735 23	
Aggregate						\$3,990 96	

Table No. 152.—Wexford County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos. Days.	Interest.	Amount Dr.	Mos. Days.	Interest.	Amount. Cr.
1885. Sept. 30	To Balance from old account, July 1, 1885	12	\$80 73	\$439 08			
1886. M'ch 31	Cash paid Co. Tr., M'ch 28, 1886	3 4		26			
June 30	Taxes, etc., charged back, June 30, "			9 38			
	Interest on above			30 73			
1885. Sept. 30	By Cash of Co. Tr., general account, Sept. 23, 1885				9 7	\$23 65	\$439 08
Dec. 31	Dec. 24, "				6 6	26	7 08
1886. June 30	Taxes, etc., collected at Land Office, April 30, 1886				2	1 18	101 37
	Interest on above						25 09
	To Balance to new account			98 17			
	Totals			\$572 60			\$572 60

Table No. 152.—Wexford County.—Continued.

Quarter Ending	New Tax Law Division of Account.			Tax.	In-terest	Coll. Fee.	Expense of Sales.	Dr.	Cr.
1885.									
Sept. 30	To	Del. State rec'd Co. Tr.,	Nov., 1884	\$0 82	\$0 16	\$0 08	\$1 20	\$2 21	
		" " " "	July, 1885	34 61	4 67		3 00	42 28	
		" " " "	Aug., "	8 12	1 30		3 90	13 32	
		" " " "	Sept., "	28 33	4 97		40 62	71 92	
		Cash p'd Co. Tr., Del. Loc'l,	23, "	552 99	13	09		553 21	
		Del. Local ref'd A. G. O.		6 08	50	24		6 82	
Dec. 31		State at sale in	Oct., "	97 99	23 10		195 00	316 09	
		" State rec'd Co. Tr.,	1885	5 35	63		2 81	8 79	
		" " " "	Nov., "	2 55	25			2 80	
		" " " "	Dec., "	1 22	13			1 35	
		Cash paid Co. Tr., Del. Local,	24, "	1,760 87	135 59			1,896 46	
		Red'ns rec'd Co. Tr.						43 94	
1886.									
M'ch 31		State Tax of 1885						6,180 97	
		Del. State rec'd Co. Tr.,	Jan., 1886	10 56	3 11		4 20	17 87	
		" " " "	Feb., "	11 83	64			12 47	
		" " " "	March, "	120 89	7 27		1 80	129 46	
		Cash p'd Co. Tr., Del. Loc'l,	25, "	680 04	45 79			714 83	
		Red'ns rec'd Co. Tr.						53 87	
June 30		Del. State rec'd Co. Tr.,	April, "	15 77	68			16 45	
		" " " "	May, "	10 68	58			11 26	
		" " " "	June, "	12 41	89		60	13 90	
		Del. Local ref'd A. G. O.		11 82	3 73			15 55	
		Cash p'd Co. Tr., Del. Loc'l,	June 17, 1886	280 74	59 74			320 48	
		Del. State charged back,	30, "	10 54			6 00	16 54	
		Int. on Del. State tax charged back						1 41	
1886.									
Sept. 30	By	Balance from old account,	July 1, 1885						\$454 02
		Del. Local rec'd A. G. O.,	" "	1,287 96	53 80				1,341 26
		" " " "	Aug., "	172 46	12 89				185 35
		" " " "	Sept., "	306 58	69 90				376 43
		Cash of Co. Tr., gen'l acc't,	23, "						79
		Del. State,	23, "	64 84	6 06	2 07	25 43		98 40
Dec. 31		Del. Local rec'd A. G. O.,	Oct., "	239 88	25 64				315 02
		" " " "	Nov., "	42 96	4 27				47 22
		" " " "	Dec., "	19 95	2 00				21 95
		Del. collected at Land Office		313 76	16 88				330 64
		Cash of Co. Tr., Del. State,	24, 1886	69 88	11 10	03	43 72		129 73
		local,	24, "			24			24
1886.									
M'ch 31		" Local rec'd A. G. O.,	Jan., 1886	37 52	4 12				41 64
		" " " "	Feb., "	30 77	3 70				34 47
		" " " "	M'ch "	11 50	1 47				12 97
		" " by sale and re-							
		demption, A. G. O.,	Jan., "	144 17	40 47				184 64
		Del. Local by sale and re-							
		Feb., "	22 34	6 06					28 40
		Del. Local by sale and re-							
		M'ch, "	14 44	3 92					18 36
		Cash of Co. Tr., gen'l acc't,	26, "						43 94
		Del. State,	26, "	107 11	24 11		197 81		329 03
June 30		Del. State rec'd A. G. O.,	April 2, "	653 66					653 66
		Cash of Co. Tr., State,	13, "	5,477 31					5,477 31
		Del. Local by sale and re-							
		" "	2 92	79					3 71
		Del. Local rec'd A. G. O.,	" "	89 44	1 71				41 15
		" " " "	May, "	76 52	3 10				79 62
		" " " "	June, "	349 73	11 51				361 24
		Cash of Co. Tr., gen'l acc't,	17, "						53 87
		Del. State,	17, "	142 88	10 92		6 00		159 80
		Del. collected at Land Office		292 88	10 71				303 59
	To	Balance to new account.						714 22	
		Totals.....						\$11,128 45	\$11,128 45
By Balance from Old Tax Law Division of Account as above							\$98 17		
New " " " " " " " "							714 22		
Aggregate.....							\$807 39		







**Table No. 154.—Classified Summary of Accounts with the several State Institutions for the Fiscal**

Names of Institutions.	No. of Tables.	Receipts.				
		From State Treasury.	From Earnings and other Sources.	Total.	Loans.	Aggregate.
Aggregate .....		\$1,319,984 12	\$406,066 04	\$1,726,050 16	\$4,452 94	\$1,730,503 10
<b>Educational:</b>						
State Library.....	155	\$5,500 00	\$4,006 90	\$9,506 90		\$9,506 90
County Teachers' Institutes.....	156	1,710 00	8,448 35	10,158 35		10,158 35
University of Michigan.....	157	128,656 00	70,082 67	198,738 67		198,738 67
State Normal School.....	158	38,545 00	3,227 25	41,772 25		41,772 25
State Agricultural College.....	159	53,779 68	14,686 16	68,414 84		68,414 84
Michigan Mining School.....	160	7,500 00	240 00	7,740 00		7,740 00
<b>Totals .....</b>		<b>\$235,690 68</b>	<b>\$100,579 38</b>	<b>\$336,270 01</b>		<b>\$336,270 01</b>
<b>Asylums:</b>						
Michigan Soldiers' Home.....	161	\$125,000 00		\$125,000 00		\$125,000 00
<b>Educational:</b>						
State Public School.....	162	39,000 00	\$100 00	39,100 00		39,100 00
Institution for Deaf and Dumb.....	163	68,845 24	2,908 22	71,753 46		71,753 46
School for the Blind.....	164	28,750 00	2,494 98	31,244 98		31,244 98
<b>Totals .....</b>		<b>\$261,595 24</b>	<b>\$5,508 20</b>	<b>\$267,098 44</b>		<b>\$267,098 44</b>
<b>For the Insane:</b>						
Michigan Asylum.....	165	\$162,313 13	\$64,091 05	\$226,404 18		\$226,404 18
Eastern Michigan Asylum.....	166	102,127 90	47,898 65	149,998 55		149,998 55
Northern Michigan Asylum.....	167	46,788 55	18,296 98	65,065 51		65,065 51
Northern Michigan Asylum.....	168	180,084 00	83 90	180,117 90		180,117 90
Asylum for Insane Criminals.....	169	30,398 81	502 72	30,901 53	\$4,452 94	35,354 47
<b>Totals .....</b>		<b>\$521,662 39</b>	<b>\$130,783 28</b>	<b>\$652,445 67</b>	<b>\$4,452 94</b>	<b>\$656,898 61</b>
<b>Totals of Asylums.....</b>		<b>\$783,267 63</b>	<b>\$136,286 48</b>	<b>\$919,544 11</b>	<b>\$4,452 94</b>	<b>\$923,997 05</b>
<b>Reformatory:</b>						
State Reform School.....	170	\$78,000 00	\$13,925 93	\$91,925 93		\$91,925 93
Industrial Home for Girls.....	171	31,188 44	756 45	31,944 89		31,944 89
State House of Correction.....	172	38,200 00	48,901 85	87,101 85		87,101 85
State Prison.....	173	36,428 35	103,245 69	139,674 04		139,674 04
State House of Correction and branch of the State Prison.....	174					
<b>Totals .....</b>		<b>\$183,816 79</b>	<b>\$168,829 92</b>	<b>\$350,646 71</b>		<b>\$350,646 71</b>
<b>Miscellaneous:</b>						
Quartermaster General's Department.....	175	\$87,919 02	\$899 00	88,818 11		\$88,818 11
State Military Board.....	176	5,000 00		5,000 00		5,000 00
State Pioneer Society.....	177	3,000 00	111 38	3,111 38		3,111 38
Geological Survey.....	178	6,000 00		6,000 00		6,000 00
Lansing Fire and Police Department.....						
Michigan Fish Commission.....	179	15,000 00	1,359 84	16,359 84		16,359 84
Soldiers' and Sailors' Mon't As'n.....	180					
Supts. of Poor Jackson County.....	181	300 00		300 00		300 00
Pomological Exhibition at Grand Rapids.....	182					
<b>Totals .....</b>		<b>\$117,219 02</b>	<b>\$2,370 31</b>	<b>\$119,589 33</b>		<b>\$119,589 33</b>

Year closing September 30, 1886, as filed with the Auditor General under Act 143, Laws of 1873.

Balances Sept. 30.		Footings.	Balances Sept. 30.		Disbursements.				
1885. Dr.	1886. Cr.		1886. Dr.	1885. Cr.	Aggregate.	Loans.	Total.	For Building and Special Purposes.	For Current Expenses.
\$214,811 86	\$9,437 01	\$1,054,751 97	\$208,586 34	\$414 34	\$1,750,752 29	\$1,952 94	\$1,748,799 35	\$518,738 70	\$1,230,065 65
\$15 34		\$9,521 24	\$491 77		\$9,029 47		\$9,029 47	\$9,029 47	
459 28		10,617 63	322 27		10,295 36		10,295 36		10,295 36
22,129 09		220,818 38	17,173 71		208,644 65		208,644 65	69,098 82	187,605 73
		41,772 25	774 72	\$414 34	40,588 19		40,588 19	1,981 22	38,651 97
17,165 16		86,580 00	8,156 08		77,423 92		77,423 92	33,478 17	43,945 75
		7,740 00	3,625 59		4,114 41		4,114 41		4,114 41
\$39,779 47		\$376,049 48	\$30,544 14	\$414 34	\$345,091 00		\$345,091 00	\$110,477 78	\$234,613 22
		\$125,000 00	\$19,386 58		\$105,613 42		\$105,613 42	\$64,629 15	\$40,984 27
\$1,913 43		41,013 43	54 92		40,958 51		40,958 51	1,904 57	39,053 94
2,531 02	\$4,738 81	79,023 29			79,023 29		79,023 29	16,048 30	62,974 99
10,922 95		42,177 93	5,981 10		36,196 83		36,196 83	12,368 70	22,828 13
\$15,377 40	\$4,738 81	\$237,214 65	\$25,422 60		\$261,732 05		\$261,732 05	\$95,950 72	\$165,841 33
\$28,617 23		\$255,021 46	\$39,240 44		\$215,781 02		\$215,781 02	\$21,206 28	\$194,574 74
50,006 87		200,038 42	41,326 04		158,207 38		158,207 38	18,935 61	139,271 77
	\$4,738 20	69,758 71			69,758 71		69,758 71	4,738 23	65,015 48
2,410 24		182,528 14	4,650 40		177,877 74		177,877 74	177,877 74	
3,529 99		38,884 46	1,352 90		37,531 56	\$1,952 94	35,578 62	17,415 64	18,162 98
\$4,624 28	\$4,698 20	\$746,221 19	\$37,099 73		\$659,151 41	\$1,952 94	\$657,198 47	\$240,173 50	\$417,024 97
\$100,001 78	\$9,437 01	\$1,033,435 84	\$112,492 38		\$920,943 46	\$1,952 94	\$918,990 52	\$336,124 22	\$582,866 30
\$10,750 68		\$102,676 61	\$13,839 41		\$88,837 20		\$88,837 20	\$21,484 54	\$67,352 66
5,270 65		37,215 54	5,300 84		31,914 70		31,914 70	5,046 86	26,867 84
5,009 84		92,111 69	4,500 08		87,611 61		87,611 61	4,089 52	83,572 09
35,213 12		174,987 16	22,485 94		152,501 22		152,501 22	32,651 47	119,849 75
\$56,344 29		\$406,991 00	\$46,136 27		\$360,854 73		\$360,854 73	\$63,222 39	\$297,632 34
\$11,309 47		\$100,217 58	\$11,780 98		\$88,436 60		\$88,436 60		\$88,436 60
2,188 29		7,188 29	1,301 49		5,886 80		5,886 80		5,886 80
791 88		3,903 28	21 08		3,882 20		3,882 20	\$3,882 20	
649 50		6,640 50	844 74		5,795 76		5,795 76		5,795 76
2,594 44		18,954 28	396 30		18,558 98		18,558 98	5,027 11	13,532 87
71 46		71 46	58 71		12 75		12 75		12 75
28		300 28	17 27		283 01		283 01		283 01
1,000 00		1,000 00			1,000 00		1,000 00		1,000 00
\$13,686 32		\$138,275 65	\$14,422 55	a	\$128,853 10		\$123,853 10	\$8,909 31	\$114,943 79

<sup>1</sup> No accounts received to date.

<sup>2</sup> \$507.16 shown in report for 1885 omitted here because of the final closing of the "Lansing Fire and Police Department" account on the books of this office.

<sup>3</sup> Amount paid into the State Treasury November 19, 1885, to close the account.

**Table No. 155.—Classification of Receipts and Disbursements of the State Library during the Fiscal Year closing September 30, 1886.**

	Receipts.	Disbursements.
<b>Receipts:</b>		
From State Treasury .....	\$5,500 00	
Sale of "Michigan Reports" .....	3,848 15	
Sale of "Pioneer Collections" .....	102 75	
Sale of "Michigan in the War" .....	55 00	
<b>Disbursements:</b>		
For Books .....		\$5,023 57
Am't paid into State Tr'y { Sale of "Michigan Reports" .....	\$3,848 15	
{ Sale of "Pioneer Collections" .....	102 75	
{ Sale of "Michigan in the War" .....	55 00	4,005 90
<b>Totals</b> .....	\$9,505 90	\$9,029 47
Balance Sept. 30, 1885 .....	15 34	
" Sept. 30, 1886 .....		491 77
<b>For Summary see p. 222.</b>	\$9,521 24	\$9,521 24

**Table No. 156.—Classification of Receipts and Disbursements on Account of County Teachers' Institutes during the Fiscal Year closing September 30, 1886.**

			Receipts.	Disbursements.
<b>Receipts:</b>				
From State Treasury .....	\$1,720 00			
County Treasurers—Institute Funds .....	9,122 15	\$10,842 15		
Less unexpended balances returned to County Treasurers .....	\$673 80			
Less unexpended balances returned to State Treasury .....	10 00	683 80	\$10,158 35	
<b>Disbursements:</b>				
For Personal services of conductors of Institutes .....				\$728 91
Assistance of instructors, lecturers, etc. ....				6,563 94
Traveling expenses of conductors, lecturers, etc. ....				2,397 24
Rent of halls and other miscellaneous expenses .....				517 27
<b>Totals</b> .....			\$10,158 35	\$10,208 36
Balance Sept. 30, 1885 .....			459 28	
" Sept. 30, 1886 .....				322 27
<b>For Summary see p. 222.</b>			\$10,617 63	\$10,617 63

\* For statement of the cost of each institute, the county in which it was held, the amount of State aid, if any, applied, etc., see Table 156 A.

**Table No. 156 A.**—*Showing the cost of Teachers' Institutes in each County, what portion of the same was defrayed by the County Institute Funds, and to what extent State Aid was applied.*

Counties.	Disbursements.		
	From County Funds.	From State Funds.	Total.
Alcona.....	\$28 00	\$60 00	\$88 00
Allegan.....	209 88		209 88
Alpena.....	64 00	60 00	124 00
Barry.....	187 00		187 00
Bay.....	55 50	54 00	109 50
Benzie.....	49 00	60 00	109 00
Berrien.....	159 98		159 98
Branch.....	147 92		147 92
Calhoun.....	320 48		320 48
Cass.....	165 50		165 50
Charlevoix.....	70 50	60 00	130 50
Cheboygan.....	40 50	60 00	100 50
Chippewa.....	56 00	54 89	110 89
Clare.....	28 00	60 00	88 00
Clinton.....	157 98		157 98
Crawford.....	42 00	60 00	102 00
Roscommon.....			
Eaton.....	144 87		144 87
Emmet.....	68 00	60 00	128 00
Genesee.....	160 35		160 35
Gladwin.....	18 75	60 00	78 75
Grand Traverse.....	78 00	42 50	120 50
Gratiot.....	187 08		187 08
Hillsdale.....	130 90		130 00
Houghton.....			
Keweenaw.....	87 50	60 00	147 50
Huron.....	85 00	56 80	141 80
Ingham.....	179 45		179 45
Ionia.....	181 00		181 00
Isabella.....	108 00	40 00	148 00
Jackson.....	150 00		150 00
Kalamazoo.....	126 90		126 90
Kalkaska.....	65 00	60 00	125 00
Kent.....	292 40		292 40
Lake.....	42 50	60 00	102 50
Lapeer.....	153 34		153 34
Leelanaw.....	45 00	60 00	105 00
Lenawee.....	184 80		184 80
Livingston.....	129 85		129 85
Macomb.....	115 50	6 25	121 75
Manistee.....	84 50	40 00	124 50
Marquette.....	122 69		122 69
Mason.....	83 00	60 00	143 00
Mecosta.....	99 00	20 00	119 00
Menominee.....	50 00	60 00	110 00
Midland.....	74 00	50 00	124 00
Missaukee.....	33 55	60 00	93 55
Monroe.....	150 50		150 50
Montcalm.....	167 05		167 05
Muskegon.....	93 50	30 00	123 50
Newaygo.....	86 00	50 00	136 00
Oakland.....	178 90		178 90
Oceana.....	110 00	14 18	124 18
Ontonagon.....	56 00	60 00	116 00
Osceola.....	84 00	40 00	124 00
Oscoda.....	60 50	49 60	110 10
Otsego.....	62 00	104 99	166 99
Ottawa.....	143 31		143 31
Presque Isle.....	51 00	60 00	111 00
Saginaw.....	292 30		292 30
Sanilac.....	184 70		184 70
Schoolcraft.....	41 00	60 00	101 00
Shiawassee.....	271 72		271 72
St. Clair.....	118 80		118 80
St. Joseph.....	276 77		276 77
Tuscola.....	137 15		137 15
Van Buren.....	299 98		299 98
Washtenaw.....	176 95		176 95
Wayne.....	369 90		369 90
Wexford.....	84 00	54 00	138 00
Totals.....	\$3,448 15	\$1,847 21	\$1,295 36

\* United in Institute.

**Table No. 157.—Classification of Receipts and Disbursements of the University of Michigan during the Fiscal Year closing September 30, 1886.**

				Receipts.	Dis- bursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Interest on University Fund.....	\$29,581 00				
University aid (1-20 mill tax).....	30,375 00				
Appropriations for special purposes.....	68,700 00		\$128,656 00		
<i>Students' Fees, etc.:</i>					
Department of Literature, Sci- ence and the Arts.....	\$13,535 00				
Department of Law.....	13,085 00				
Department of Medicine and Surgery.....	12,475 00				
Homeopathic Medical College.....	2,385 00				
Department of Chemistry.....	8,196 40				
School of Pharmacy.....	1,985 00				
Dental College.....	5,424 17				
Department of Microscopy.....	287 00				
Histological Laboratory.....	640 00				
Mechanical Laboratory.....	213 00				
Physiological Laboratory.....	86 00				
Department of Practical Anat- omy.....	8,540 00				
Diplomas.....	3,762 50	65,578 07			
Less fees, etc., refunded.....		1,619 64	63,958 43		
Sale of Medicines, etc., at Hospitals.....			1,244 42		
Sales, etc., in Dental operating rooms.....			1,978 82		
Interest on Treasurer's bank account.....			994 08		
Miscellaneous reimbursements.....			1,858 92		
			\$198,678 67		
Amount applicable to current expenses.....			\$129,478 67		
Amount applicable to special purposes.....			68,700 00	\$198,678 67	
<b>Disbursements:</b>					
For Current expenses.....			\$129,225 37		
Less students' fees, etc., refunded.....			1,519 64		\$127,705 73
<i>Special Purposes:</i>					
Homeopathic Medical College.....			857 90		
Homeopathic College and Hospital.....			10,559 15		
University Hospital.....			4,457 98		
Dental College.....			8,180 02		
General Library.....			6,558 49		
Physiological Laboratory.....			16 98		
Physical Laboratory.....			91 42		
Engineering Laboratory.....			14,082 98		
Assistance in Engineering Laboratory.....			1,000 00		
Clock.....			2,000 00		
Removal of the gifts of Mr. Rogers.....			4,477 01		
Increase of salaries—Law Professors.....			2,500 00		
Repairs and contingent.....			11,007 81		66,088 93
Totals.....			\$198,678 67	\$198,678 67	\$203,644 65
Balance Sept. 30, 1885—Special accounts.....			\$24,081 20		
" Sept. 30, 1885—Current expense account—overdrawn.....			1,941 61	22,139 59	
" Sept. 30, 1886—Special accounts.....			\$26,742 23		
" Sept. 30, 1886—Current expense account—overdrawn.....			9,568 57		17,173 71
For summary, see p. 222.			\$220,818 36	\$220,818 36	

**Table No. 153.—Classification of Receipts and Disbursements of the State Normal School during the Fiscal Year closing September 30, 1886.**

			Receipts.	Disbursements.
<b>Receipts:</b>				
<i>From State Treasury:</i>				
Interest on Normal School Fund.....	\$4,388 00			
Appropriation for current expenses.....	\$4,277 00	\$86,545 00		
Tuition.....	\$2,065 00			
Laboratory fees.....	186 00			
Diplomas.....	289 00			
Organ concert.....	57 25	3,227 25		
Amount applicable to current expenses.....	\$41,772 25	\$41,772 25		
Deduct transfer to Library account <sup>(1)</sup> .....	3,000 00	\$38,772 25		
Amount applicable to special purposes.....	\$0 00			
Add transfer from current expenses <sup>(1)</sup> .....	3,000 00	3,000 00	\$41,772 25	
<b>Disbursements:</b>				
<i>For Current expenses</i> .....				\$38,651 97
<i>Special purposes:</i>				
Library.....				1,981 23
<b>Totals</b> .....			\$41,772 25	\$40,588 19
Balance Sept. 30, 1885—Special accounts, overdrawn.....		\$663 08		
" Sept. 30, 1885—Current expense account.....		248 74		414 34
" Sept. 30, 1886—Special accounts.....		\$405 70		
" Sept. 30, 1886—Current expense account.....		389 02		774 72
For Summary see p. 222.			\$41,772 25	\$41,772 25

<sup>(1)</sup> Under Sec. 2, Act 85, Laws of 1885.

**Table No. 159.—Classification of Receipts and Disbursements of the State Agricultural College, during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Interest on Agricultural College Fund	\$29,320 68				
Appropriations for special purposes.....	23,559 00	\$53,779 68			
College dues, etc.....	\$5,045 86				
Farm department.....	6,594 80				
Horticultural department.....	454 32				
Greenhouse.....	306 35				
Aplary.....	57 13				
License fee from fertilizers.....	80 00				
Interest on Treasurer's bank account.....	300 19	13,838 65			
Miscellaneous earnings and reimbursements.....		796 51			
		\$68,414 84			
Amount applicable to current expenses.....	\$43,289 91				
Amount applicable to special purposes.....	25,124 93	\$68,414 84			
<b>Disbursements:</b>					
For current expenses.....					\$43,945 75
<i>Special Purposes:</i>					
Assembly Hall.....	\$3,969 95				
Mechanical Department.....	8,070 20				
Chemical Department.....	1,638 98				
Zoological Department.....	1,284 55				
Veterinary Department.....	5,840 24				
Department of Mathematics and Engineering.....	871 03				
Botanical Department.....	754 68				
Horticultural Department.....	279 48				
Farm Department.....	2,879 69				
Mechanical tools.....	17 59				
Library.....	2,474 27				
Repairs on buildings.....	1,323 35				
Experiments with ensilage.....	323 00				
Farmers' Institutes.....	335 14				
Students' labor.....	2,980 84				
Water-works.....	37 49				
Steam-works.....	603 38				
Greenhouse.....	324 36				33,478 17
Totals.....		\$68,414 84		\$77,423 92	
Balance Sept. 30, 1885—Current expense account.....	\$3,257 85				
" Sept. 30, 1886—Special accounts.....	13,907 81	17,165 16			
" Sept. 30, 1886—Current expense account.....	\$2,802 01				
" Sept. 30, 1886—Special accounts.....	5,554 07				8,156 08
For summary see p 222.		\$85,580 00		\$85,580 00	

**Table No. 160.**—*Classification of Receipts and Disbursements of the Michigan Mining School during the Fiscal Year closing September 30, 1886.*

		Receipts.	Disbursements.
<b>Receipts:</b>			
<i>From State Treasury:</i> <sup>1</sup>			
Appropriations for Current expenses.....	\$7,500 00	\$7,740 00	
Students' fees—for incidentals.....	240 00		
<b>Disbursements:</b>			
For Salaries.....			
Instruments and supplies.....	\$2,379 80		\$4,114 41
Travel, advertising, etc.....	831 54		
	918 27		
<b>Totals.....</b>		\$7,740 00	\$4,114 41
<b>Balance September 30, 1886.....</b>			3,625 59
<b>For Summary see p. 222.</b>		\$7,740 00	\$7,740 00

<sup>1</sup> There was no money drawn from the State Treasury until June 22, 1886.

**Table No. 161.**—*Classification of Receipts and Disbursements of the Michigan Soldiers' Home during the Fiscal Year closing September 30, 1886.* <sup>1</sup>

		Receipts.	Disbursements.
<b>Receipts:</b>			
<i>From State Treasury:</i>			
Appropriation for Building.....	\$75,000 00	\$125,000 00	
Appropriation for current expenses.....	50,000 00		
<b>Disbursements:</b>			
For Building.....			\$64,629 15
Current expenses.....			40,984 37
<b>Totals.....</b>		\$125,000 00	\$105,613 43
<b>Balance Sept. 30, 1886—Special account.....</b>		\$10,370 85	
<b>    "    Sept. 30, 1886—Current expense account.....</b>		* 9,015 73	* 19,886 58
<b>For Summary see p. 222.</b>		\$125,000 00	\$125,000 00

<sup>1</sup> Transactions for the "Soldiers' Home" commenced September 19, 1885.

\* \$425 less than shown by Treasurer's account current Sept. 30, 1886, in consequence of error not yet corrected.



**Tabl. No. 102.**—*Classification of Receipts and Disbursements of the State Public School during the Fiscal Year closing September 30, 1886.*

		Receipts.	Dis- bursements.
<b>Receipts:</b>			
<i>From State Treasury:</i>			
Appropriation for current expenses.....	\$39,000 00		
Sale of stock.....	100 00	\$39,100 00	
<b>Disbursements:</b>			
For current expenses.....			\$39,058 94
<i>Special Purposes:</i>			
Repairs and painting.....	\$155 71		
Repairs of steam and water-works.....	114 01		
Horses and wagon.....	60 60		
Fire-proof vault.....	157 30		
Furniture.....	281 00		
Cemetery.....	180 75		
Cows.....	100 00		
Large pump.....	684 40		
Library.....	180 00		1,904 57
Totals.....		\$39,100 00	\$40,958 51
Balance, Sept. 30, 1885—Current expense account.....	\$8 86		
" Sept. 30, 1885—Special accounts.....	1,904 57	1,913 43	
" Sept. 30, 1886—Current expense account.....			54 93
For summary, see p. 222.		\$41,013 43	\$41,013 43

**Table No. 163.—Classification of Receipts and Disbursements of the Institution for the Deaf and Dumb, during the Fiscal Year closing September 30, 1886.**

			Receipts.	Disbursements.
<b>Receipts:</b>				
<i>From State Treasury:</i>				
Appropriation for current expenses.....	\$52,500 00			
Appropriation for special purposes.....	12,858 92			
Support of Indigent pupils.....	3,486 32	\$28,845 24		
Board and tuition.....	\$147 88			
Shoe shop.....	895 80			
Printing office.....	114 50			
Cabinet shop.....	400 00			
Sewing department.....	276 20			
Farm and garden.....	258 05	2,082 21		
Miscellaneous earnings and reimbursements.....		876 01		
		\$71,753 46		
Amount applicable to current expenses.....	\$55,354 05			
Add transfer from special accounts <sup>1</sup> .....	89 00	\$55,443 05		
Amount applicable to special purposes.....	\$16,399 41			
Deduct transfer to current expense account <sup>1</sup> .....	59 00	16,310 41	\$71,753 46	
<b>Disbursements:</b>				
<i>For current expenses:</i>				
<i>Special Purposes:</i>				
New heating apparatus.....		\$7,015 81		\$62,974 99
Furniture for new building.....		235 08		
Ventilating apparatus.....		2,000 00		
Changing pupils' bath and wash rooms.....		897 31		
Wooden bedsteads.....		400 00		
Painting and calcimining.....		683 02		
Library.....		11 59		
Inside blinds.....		400 00		
Jacket soup kettles.....		155 00		
New piggery.....		500 00		
Library books and school apparatus.....		200 00		
Indigent pupils.....		3,540 49		16,048 30
Totals.....			\$71,753 46	\$79,023 29
Balance Sept. 30, 1885—Current expense account.....		\$3,375 77		
" Sept. 30, 1885—Special account—overdrawn.....		844 75	2,531 02	
" Sept. 30, 1886—Current expense account overdrawn.....		\$4,156 17		
" Sept. 30, 1886—Special accounts overdrawn.....		582 64	4,738 81	
For summary see p. 222.			\$79,023 29	\$79,023 29

<sup>1</sup> Transfer under Sec. 2, Act 226 of 1879.

**Table No. 164.—Classification of Receipts and Disbursements of the School for the Blind during the Fiscal Year closing September 30, 1886.**

		Receipts.	Dis- bursements.
<b>Receipts:</b>			
<i>From State Treasury:</i>			
Appropriations for current expenses.....	\$28,750 00		
Sale of old north wing.....	\$700 00		
Heat furnished contractors.....	200 00		
Contractor, for defective plastering in north wing.....	500 00		
Broom shop.....	890 88		
Girls work-room.....	56 45		
Miscellaneous earnings and reimbursements,...	177 65	2,494 96	
	\$31,244 96		
Amount applicable to current expenses.....	\$29,819 38		
Amount applicable to special purposes.....	1,425 60	\$31,244 96	
<b>Disbursements:</b>			
For current expenses.....			\$22,828 13
<i>Special Purposes:</i>			
North wing.....	\$4,453 95		
South wing.....	326 60		
Furnishing buildings.....	309 47		
Building barn.....	1,528 98		
Iron balconies, etc.....	2,415 85		
Horses and cows.....	200 00		
Wood-shed.....	74 40		
Roof on coal-shed, etc.....	399 56		
Tile drainage, etc.....	163 35		
General repairs.....	701 60		
Fencing farm and yard.....	43 41		
Power boilers.....	1,187 24		
Brick chimney.....	1,564 29		13,368 70
Totals.....		\$31,244 96	\$36,196 83
Balance, Sept. 30, 1885—Special account.....	\$12,732 85		
" Sept. 30, 1886—Current expense account—overdrawn.....	1,849 90	10,882 95	
" Sept. 30, 1886—Current expense account.....	* \$5,141 35		
" Sept. 30, 1886—Special accounts.....	b 839 75		* 5,981 10
For summary, see p. 222.		\$42,177 93	\$42,177 93

\* \$0.05 less than shown by treasurer's account current for Sept. 30, 1886 in consequence of an error in the accounts not yet corrected.

b \$0.75 more than shown by treasurer's account for Sept. 30, 1886, in consequence of an error in the accounts not yet corrected.

\* \$0.70 more than shown by treasurer's account current for Sept. 30, 1886. See notes a and b.

**Table No. 165.—Classification of Receipts and Disbursements of the Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Appropriations for special purposes.....	\$21,450 00				
Support of permanent patients.....	121,975 97				
Support of non-resident patients.....	2,219 78				
Support of insane soldiers.....	3,781 50				
Support of insane criminals.....	1,803 92				
Transfer of patients to Northern Asylum.	1,009 20				
Advanced for support of county patients and charged the counties in Co. acc'ts.	10,072 81		\$162,313 13		
Support of county patients.....	\$41,141 11				
Support of private patients.....	21,757 51				
Miscellaneous earnings, etc.....	1,646 91	\$64,545 53			
Less advance payments refunded to private patients.....	\$214 48				
Less reimbursement on coal.....	240 00	454 48	64,091 05		
			\$226,404 18		
Amount applicable to current expenses.....			\$204,954 18		
Amount applicable to special purposes.....			21,450 00	\$226,404 18	
<b>Disbursements:</b>					
For current expenses.....			\$195,029 22		
Less refundings and reimbursements.....			454 48		\$194,574 74
<i>Special Purposes:</i>					
Officers' salaries.....	\$9,450 00				
Woven wire mattresses.....	201 10				
Painting and penciling halls.....	180 00				
New kitchen—male department.....	2,522 25				
Infirmary—male department.....	8,810 43				
Dispensary fixtures.....	42 50				21,206 28
Totals.....			\$226,404 18	\$215,781 02	
Balance Sept. 30, 1885—Current expense account.....		\$80,118 07			
Sept. 30, 1885—Special accounts—overdrawn.....		9,400 79	28,617 28		
Sept. 30, 1886—Current expense account.....		\$48,307 51			
Sept. 30, 1886—Special accounts—overdrawn.....		9,157 07			39,240 44
For summary see p. 222.			\$255,021 46	\$255,021 46	

**Table No. 166.—Classification of Receipts and Disbursements of the Eastern Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Appropriation for special purposes .....	\$23,359 79				
Support of permanent patients.....	75,410 85				
Support of non-resident patients.....	2,008 98				
Support of insane soldiers .....	1,032 59				
Support of insane criminals.....	320 39		\$102,127 90		
Support of county patients.....		\$30,077 36			
Support of private patients.....	\$14,739 13				
Less advance paym'ts refunded.....	243 65	14,495 48			
Miscellaneous earnings and reimbursements.....	3,265 71	3,235 81	47,838 65		
Add for correction of error .....	10				
			\$149,966 55		
Amount applicable to current expenses.....	\$126,606 76				
Add transfer from special account <sup>1</sup> .....	38 05		\$126,644 81		
Amount applicable to special purposes.....	\$23,359 79				
Deduct transfer to current expense account <sup>1</sup> .....	38 05	23,321 74		\$149,966 55	
<b>Disbursements:</b>					
For current expenses .....		\$126,615 42			
Less advance payments refunded.....		243 65			\$130,271 77
<i>Special Purposes:</i>					
Infirmary.....		\$10,575 82			
Officers' salaries.....		8,359 79			18,935 61
Totals .....			\$149,966 55		\$156,207 38
Balance Sept. 30, 1885—Current expense account.....		\$54,453 00			
" Sept. 30, 1885—Special accounts, overdrawn.....		4,396 13	50,066 87		
" Sept. 30, 1886—Current expense account.....					41,826 04
For Summary, see p. 222.			\$200,068 42		\$200,068 42

<sup>1</sup> Under Sec. 2, Act 236 of 1879.

\* \$0.42 more than shown by Treasurer's account current for Sept. 30, 1885, in consequence of errors in the accounts, since corrected.

b \$0.10 more than shown by Treasurer's account current for Sept. 30, 1886, in consequence of errors not yet corrected.

**Table No. 167.—Classification of Receipts and Disbursements of the Northern Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Appropriation for current expenses.....	\$16,000 00				
Appropriation for officers' salaries.....	4,788 23				
Support of permanent patients.....	26,081 70				
Support of non-resident patients.....	1,593 52				
Advanced for the support of county patients and charged to counties in county accounts.....	875 10		\$46,788 55		
Support of county patients.....	\$16,698 12				
Support of private patients.....	1,460 72				
Miscellaneous earning and reimbursements .....	411 53	\$18,570 87			
Less advance payments refunded to private patients.....	\$36 56				
Less reimbursement for insurance withdrawn.....	296 85	308 41	18,268 96	\$65,055 51	
<b>Disbursements:</b>					
<i>For Current expenses:</i>					
For Current expenses.....			\$65,318 89		
Less refundings and reimbursements.....			808 41		\$65,015 48
<i>Special Purposes:</i>					
Officers' salaries.....					4,788 23
Totals.....				\$65,055 51	\$69,753 71
Balance Sept. 30, 1886—Current expense account.....				* 4,698 20	
For Summary see, p. 222.				\$69,753 71	\$69,753 71

\* \$0.10 less than shown by Treasurer's account current for Sept. 30, 1886, in consequence of an error in the accounts, not yet corrected.

**Table No. 168.—Classification of Receipts and Disbursements of the Northern Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1886.**

	Receipts.	Disbursements.
<b>Receipts:</b>		
<i>From State Treasury:</i>		
Appropriations for building and special purposes.....	\$180,084 00	
Miscellaneous.....	83 90	
<b>Disbursements:</b>		
<i>For Building and Special Purposes:</i>		
Building appropriation.....		\$98,665 45
Furnishing wards.....		29,207 34
Furnishing offices, chapel, etc.....		2,475 00
Cooking, laundry, baking, etc., apparatus.....		7,658 20
Heating apparatus and power boilers.....		18,258 34
Plumbing, hot and cold water, distribution.....		5,161 72
Sewers, drains and cisterns.....		706 85
Implements, vehicles, utensils, etc.....		7,340 00
Fire protection.....		1,985 00
Ventilation.....		1,221 88
Grading.....		397 06
Telephone communication, etc.....		1,675 05
Sidewalks and airing courts.....		1,280 00
Scientific instruments, books, etc.....		1,669 16
Supplying Asylum with water, pump, etc.....		217 69
<b>Totals.....</b>	<b>\$180,117 90</b>	<b>\$177,877 74</b>
<b>Balance Sept. 30, 1885.....</b>	<b>2,410 24</b>	
" Sept. 30, 1886.....		4,650 40
<b>For summary see p. 232.</b>	<b>\$182,528 14</b>	<b>\$182,528 14</b>

**Table No. 169.—Classification of Receipts and Disbursements of the Asylum for Insane Criminals, during the Fiscal Year closing September 30, 1888.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Appropriation for current expenses.....	\$6,107 90				
Appropriation for special purposes.....	18,709 59				
Support of State patients.....	10,681 52		\$30,398 81		
Support of county patients.....	\$398 78				
Miscellaneous earnings and reimbursements.....	104 14	\$502 92			
Less am't reimbursed by triplicate receipt..		20	502 72		
			\$30,901 58		
Amount applicable to current expenses.....			\$17,192 14		
Amount applicable to special purposes.....			12,709 39	\$30,901 58	
<b>Disbursements:</b>					
For current expenses.....					\$18,162 98.
<i>Special Purposes:</i>					
Building account.....	\$9,112 27				
Furnishing.....	1,672 17				
Division wall and iron gate.....	500 00				
Boilers and steam heating.....	1,404 01				
Boiler house and chimney.....	1,385 60				
Building two cisterns.....	500 00				
Officers' salaries.....	2,801 59				17,415 64
Totals.....			\$30,901 58		\$35,578 62
Loans made during fiscal year for special accounts.....	\$4,452 94		4,452 94		
Loans paid during fiscal year from special accounts.....	1,952 94				1,952 94.
Loan outstanding.....		\$2,500 00			
Balance Sept. 30, 1885—Current expense account.....	\$2,161 76				
" Sept. 30, 1885—Special accounts.....	1,368 23		3,529 99		
" Sept. 30, 1886—Current expense account.....	\$1,190 92				
" Sept. 30, 1886—Special accounts.....	161 98				1,352 90
For summary see p. 222.				\$38,884 46	\$38,884 46



**Table No. 170.—Classification of Receipts and Disbursements of the State Reform School during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
Appropriation for current expenses.....	\$65,000 00				
Appropriations for special purposes.....	13,000 00		\$78,000 00		
Boys' labor.....	\$12,461 87				
Less amount erroneously rec'd.....	39 68	\$12,422 19			
Farm and stock.....	482 87				
Admission of visitors.....	238 20				
Interest on bank deposits.....	290 89				
Miscellaneous earnings and reimbursements..	497 28		13,925 93		
			\$91,925 93		
Amount applicable to current expenses.....			\$78,925 93		
Amount applicable to special purposes.....			13,000 00	\$91,925 93	
<b>Disbursements:</b>					
For current expenses.....			\$97,353 34		
Less amount refunded on error.....			39 68		\$97,353 06
<i>Special Purposes:</i>					
Double cottage and furnishing.....			\$17,179 58		
Building, etc.....			2,280 56		
Hospital.....			1,555 84		
Bake shop and oven.....			498 61		21,484 54
Totals.....				\$91,925 93	\$98,837 20
Balance Sept. 30, 1885.—Current expense account.....			\$2,266 14		
" Sept. 30, 1885.—Special accounts.....			8,484 54	10,750 68	
" Sept. 30, 1886.—Current expense account.....					13,829 41
For Summary see p. 222.				\$102,676 61	\$102,676 61

**Table No. 171.—Classification of Receipts and Disbursements of the State Industrial Home for Girls during the Fiscal Year closing September 30, 1886.**

			Receipts.	Disbursements.
<b>Receipts:</b>				
<b>From State Treasury:</b>				
Appropriation for current expenses.....	\$38,008 44			
Appropriations for special purposes.....	8,186 00	\$31,188 44		
Farm and stock .....	\$414 57			
Knitting and sewing department.....	33 20			
Interest on deposits.....	65 00			
Admission of visitors.....	19 10			
Miscellaneous earnings and reimbursements.....	164 58	756 45		
		<u>\$31,944 89</u>		
Amount applicable to current expenses.....	\$28,694 89			
Amount applicable to special purposes.....	3,250 00		\$31,944 89	
<b>Disbursements:</b>				
For Current expenses.....				\$26,867 84
<b>Special purposes:</b>				
Ornamenting grounds.....	\$45 27			
Library.....	177 36			
School books.....	281 56			
Single carriage, sleds, etc.....	38 00			
Stationery, postage and telegraphy.....	214 84			
Tools and implements.....	156 21			
Hospital expenses.....	58 20			
Expense of putting girls out.....	391 32			
Feed for stock.....	236 63			
Trees, plants, seeds, etc.....	74 26			
Fire escapes and locks.....	1,000 00			
Furniture and bedding.....	563 30			
Freight and express.....	38 39			
Medicine and instruments.....	223 47			
Repairs to buildings.....	906 98			
Horse-shoeing, carriage and harness repairs.....	97 97			
Laundry and bath.....	210 32			
Stock cows.....	117 58			
Telephone.....	160 75			5,046 86
<b>Totals</b> .....			\$31,944 89	\$31,914 70
Balance Sept. 30, 1885—Current expense account.....	\$456 58			
" Sept. 30, 1885—Special accounts.....	4,814 07		5,270 65	
" Sept. 30, 1886—Current expense account.....	\$2,283 63			
" Sept. 30, 1886—Special accounts.....	3,017 21			* 5,300 84
For Summary see p. 223.			\$37,215 54	\$37,215 54

\* \$0.20 less than shown by Treasurer's account current in consequence of an error not yet corrected.

**Table No. 172.—Classification of Receipts and Disbursements of the State House of Correction during the Fiscal Year closing September 30, 1886.**

				Receipts.	Disbursements.
<b>Receipts:</b>					
<i>From State Treasury:</i>					
For current expenses.....	\$36,000 00				
Appropriation for special purposes.....	2,200 00	\$38,200 00			
Labor of inmates .....	\$30,408 14				
Bone work.....	189 45				
Board of employes <i>et al.</i> .....	2,465 21				
Admission of visitors.....	414 25				
Miscellaneous earnings and reimbursements.....	6,474 80	48,901 85			
			\$87,101 85		
Amount applicable to current expenses.....	\$84,487 60				
Add transfer from special accounts <sup>1</sup> .....	159 39	\$84,646 99			
Amount applicable to special purposes.....	\$2,614 25				
Deduct transfer to current expense account <sup>1</sup> .....	159 39	2,454 86	\$87,101 85		
<b>Disbursements:</b>					
For current expenses.....					\$38,572 09
<i>Special Purposes:</i>					
Furniture for prisoners' kitchen.....		\$64 19			
Ventilating shops, etc.....		935 57			
Library.....		397 18			
Library case, etc.....		4 17			
Table furniture.....		144 13			
Painting.....		476 40			
Surgical instruments.....		17 88			
Making connection with "Ionia City Water Works".....		2,000 00			4,069 52
Totals.....			\$87,101 85	\$87,611 61	
Balance Sept. 30, 1885.—Current expense account.....		\$2,738 52			
" Sept. 30, 1885.—Special accounts.....		2,271 32	5,009 84		
" Sept. 30, 1886.—Current expense account.....		\$3,813 42			
" Sept. 30, 1886.—Special purposes.....		686 66			4,500 08
For Summary see p. 222.				\$92,111 69	\$92,111 69

<sup>1</sup> Transfer under Sec. 2, Act 236 of 1879.

**Table No. 173.**—*Classification of Receipts and Disbursements of the State Prison during the Fiscal Year closing September 30, 1886.*

			Receipts.	Disbursements.
<b>Receipts:</b>				
<i>From State Treasury:</i>				
For current expenses.....	\$21,000 00			
Appropriation for special purposes.....	13,485 35			
Amount collected of contractors for convict labor by Warden and paid into State Treasury under Act 4 of 1879.....	1,943 00	\$36,426 35		
Convict labor.....	\$65,722 50			
Barber shop and baths.....	217 40			
Admission of visitors.....	2,819 85	88,750 85		
Miscellaneous earnings and reimbursements.....		16,428 84		
Gross receipts.....		\$141,617 04		
Deduct amount paid into the State Treasury under Act 4 of 1879.....		1,943 00		
Net receipts.....		\$139,674 04		
Amount applicable to current expenses.....	\$128,188 69			
Add transfers from special accounts <sup>1</sup> .....	2,112 87	\$128,301 56		
Amount applicable to special purposes.....	\$13,485 35			
Deduct transfer to current expense account <sup>1</sup> .....	2,112 87	11,372 48	\$139,674 04	
<b>Disbursements:</b>				
For Current expenses.....		\$119,849 75		
Amount paid into State Treasury under Act 4 of 1879.....		1,943 00		
<i>Special purposes:</i>				
Pumps for fire protection.....	\$1,000 00			
Coal and wood house.....	296 35			
Purchase of tools and raw material.....	4,940 25			
General repairs.....	3,140 77			
Engine and boiler house.....	17,523 64			
Electric light.....	1,306 13			
Ventilating shops.....	632 05			
Ventilating cell blocks.....	560 00			
Cement floors.....	812 27			
School and ware-room.....	2,936 01	32,651 47		
Gross disbursements.....		\$154,444 22		
Deduct amount paid into State Treasury under Act 4 of 1879.....		1,943 00		
Net disbursements.....		\$152,501 22		\$152,501 22
<b>Totals.....</b>				
Balance Sept. 30, 1885—Current expense account.....	\$437 68		\$139,674 04	\$152,501 22
Sept. 30, 1885—Special accounts.....	34,875 49		35,313 12	
Sept. 30, 1886—Current expense account.....	\$6,889 44			
Sept. 30, 1886—Special accounts.....	13,586 50			22,485 94
For Summary see p. 222.			\$174,987 16	\$174,987 16

<sup>1</sup> Transfer under Act 226 of 1879.

**Table No. 174.**—*Classification of Receipts and Disbursements of the State House of Correction and branch of the State prison, Upper Peninsula, during the Fiscal Year closing September 30, 1886.*

No accounts received.

**Table No. 175.**—*Classification of Receipts and Disbursements of the Quartermaster General's Department during the Fiscal Year closing September 30, 1886.*

			Receipts.	Disbursements.
Receipts:				
From State Treasury:		\$87,919 02		
Sale of condemned military stores.....	\$787 16			
Gov. R. A. Alger, for subsistence, etc., at camp.....	75 00			
Semi-centennial fund for ammunition, etc.,.....	36 93	809 09	\$88,818 11	
Disbursements:				
For rent of armories.....		\$10,962 44		
Care of arms.....		1,729 56		
Tents, flags, guidons, etc.....		1,068 38		
Quartermaster's stores.....		21,108 62		
Allowance for incidentals at regimental and company headquarters.....		3,779 70		
Expenses attending election of officers.....		138 85		
Services and expenses of State Military Board.....		370 22		
Services of clerks, armorer, <i>et al.</i> .....		2,633 36		
Traveling expenses of State military officers.....		449 67		
Incidental expenses of State military officers.....		96 58		
Transportation of troops.....		8,495 01		
Pay of officers and men.....		879 37		
Expenses of encampment of 1886.....		35,734 64		
Miscellaneous purposes.....		996 20		\$88,436 60
Totals.....			\$88,818 11	\$88,436 60
Balance, Sept. 30, 1885.....			11,399 47	
" Sept. 30, 1886.....				11,780 98
For summary, see p. 222.....			\$100,217 58	\$100,217 58

**Table No. 176.**—*Classification of Receipts and Disbursements of the State Military Board during the Fiscal Year closing September 30, 1886.*

		Receipts.	Disbursements.
Receipts:			
From State Treasury.....		\$5,000 00	
Disbursements:			
For maintaining disabled soldiers at Harper Hospital, Detroit.....	\$5,395 80		
Transportation.....	6 00		
Salary of Superintendent.....	400 00		
Furniture.....	85 00		\$5,886 80
Totals.....		\$5,000 00	\$5,886 80
Balance Sept. 30, 1885.....		2,188 29	
" Sept. 30, 1886.....			1,301 49
For Summary see p. 222.....		\$7,188 29	\$7,188 29

**Table No. 177.**—*Classification of Receipts and Disbursements of the State Pioneer Society during the Fiscal Year closing September 30, 1886.*

	Receipts.	Disbursements.
<b>Receipts:</b>		
From State Treasury:		
Appropriation for publishing "Pioneer Collections".....	\$3,000 00	
Membership fees.....	\$87 00	
Sale of "Pioneer Collections".....	21 00	
Sale of song books, and donations.....	3 38	
	111 38	
<b>Disbursements:</b>		
For printing and binding.....		\$2,001 18
Preparing copy, proof reading, etc.....		1,244 43
Translating.....		200 00
Lithographing.....		37 20
Traveling expenses of members of committees.....		326 59
Postage and other incidental expenses.....		72 80
<b>Totals.....</b>	<b>\$3,111 38</b>	<b>\$3,882 20</b>
Balance Sept. 30, 1885.....	791 88	
Sept. 30, 1886.....		21 08
<b>For summary see p. 222.</b>	<b>\$3,903 26</b>	<b>\$3,903 26</b>

**Table No. 178.**—*Classification of Receipts and Disbursements on account of the Geological Survey during the Fiscal Year closing September 30, 1886.*

	Receipts.	Disbursements.
<b>Receipts:</b>		
From State Treasury.....	\$6,000 00	
<b>Disbursements:</b>		
For expenses of Survey.....		\$3,237 33
Salary of State Geologist.....		2,333 33
Salary of Secretary.....		100 00
Maps, note books, etc.....		125 10
<b>Totals.....</b>	<b>\$6,000 00</b>	<b>\$5,795 76</b>
Balance Sept. 30, 1885.....	640 50	
Sept. 30, 1886.....		844 74
<b>For Summary see p. 222.</b>	<b>\$6,640 50</b>	<b>\$6,640 50</b>

**Table No. 179.**—*Classification of Receipts and Disbursements of the Fish Commission during the Fiscal Year closing September 30, 1886.*

			Receipts.	Disbursements.
<b>Receipts:</b>				
<i>From State Treasury:</i>				
Appropriation for current expenses.....		\$12,000 00		
Appropriation for special purposes.....		3,000 00	\$15,000 00	
Sale of fish.....	\$1,322 19			
Miscellaneous earnings and reimbursements.....	106 85	\$1,359 04		
Deduct for correction of errors.....		10	1,358 94	
			\$16,358 94	
Amount applicable to current expenses.....			\$12,322 19	
Amount applicable to special purposes.....			3,036 75	\$16,358 94
<b>Disbursements:</b>				
For current expenses.....		\$12,527 97		
Add for correction of errors.....		90	\$12,528 87	
Special purposes:				
Purchase of land, erection and repair of buildings, etc.....		\$5,028 61		
Add for correction of errors.....		50	5,027 11	\$18,555 98
Totals.....			\$16,358 94	\$18,555 98
Balance Sept. 30, 1885—Current expense account.....			\$202 46	
" Sept. 30, 1885—Special account.....			1,091 98	2,594 44
" Sept. 30, 1886—Current expense account.....			399 78	
" Sept. 30, 1886—Special accounts.....			1 62	a 397 40
For summary see p. 222.			\$18,953 38	\$18,953 38

a \$1.50 less than shown by Treasurer's account current for Sept. 30, 1886, in consequence of errors in the accounts not yet corrected.

**Table No. 180.—Classification of Receipts and Disbursements of the Soldiers and Sailors' Monument Association during the Fiscal Year closing September 30, 1886.**

	Receipts.	Disbursements.
Receipts:		
None.		
Disbursements:		
For current expenses.....		\$12 75
Balance Sept. 30, 1885.....	\$71 46	
" Sept. 30, 1886.....		58 71
" For summary see p. 222.	\$71 46	\$71 46

NOTE.—No accounts received since March 31, 1886.

**Table No. 181.—Classification of Receipts and Disbursements of the Superintendents of the Poor of Jackson County for the Maintenance of Edward Murphy during the Fiscal Year closing September 30, 1886.**

	Receipts.	Disbursements.
Receipts:		
From State Treasury.....	\$300 00	
Disbursements:		
For board and washing.....		\$215 41
Clothing.....		40 41
Medical attendance, etc.....		8 40
Tobacco, fruit, etc.....		18 79
Totals.....	\$300 00	\$283 01
Balance, Sept. 30, 1885.....	28	
" Sept. 30, 1886.....		17 27
For summary see p. 222.	\$300 28	\$300 28

**Table No. 182.—Classification of Receipts and Disbursements of the Pomological Exhibition held at Grand Rapids, for the Fiscal Year closing September 30, 1886.**

	Receipts.	Disbursements.
Receipts:		
None.		
Disbursements:		
For travel and board.....	\$280 40	
Labor, collecting, packing and arranging fruit.....	571 07	
Fruit.....	4 08	
Express, drayage, postage, etc.....	146 25	
Printing.....	49 50	\$331 28
Amount of unexpended appropriation returned to the State Treasury Nov. 19, 1886.....		168 72
Balance Sept. 30, 1885. (For summary see p. 222.)	\$1,000 00	\$1,000 00



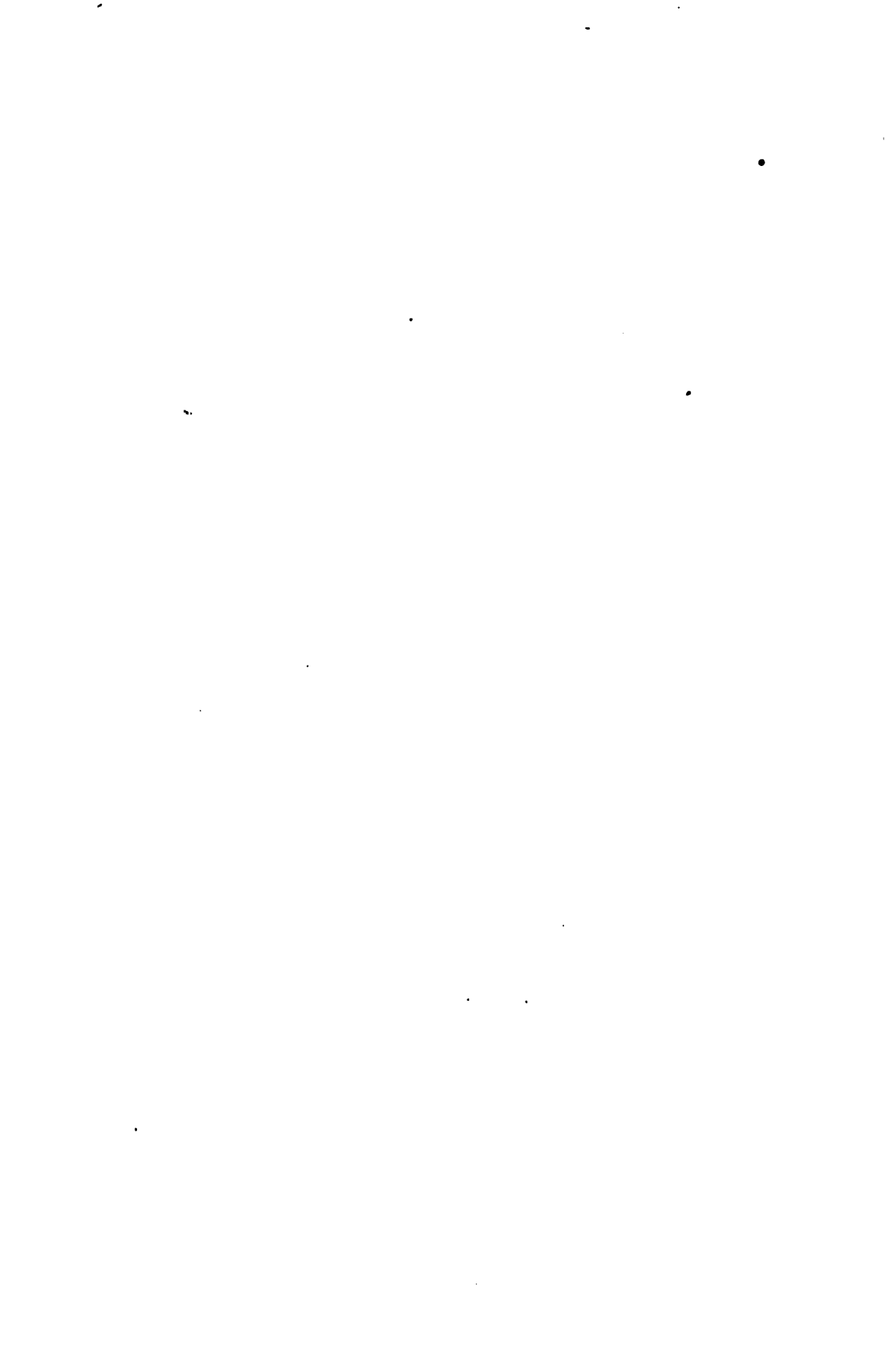




Table No. 183.—Revenue and, 1886; Revenue, Not-Revenue, and

Opened.	Funds and	Balances, Sept. 30, 1886.		
		Dr.	Cr.	
		[No. 7.]	[No. 8.]	
1886.	General.....	207 98		\$510,891 60
1886.	Specific Tax.....			
1887.	Internal Improvement.....	262 05		
1888.	Sinking.....	280 50		
1888.	Two-Million-Loan Sinking.....	272 42		
1888.	War Loan Sinking.....	200 00		
1889.	University.....	124 24		
1889.	Normal School.....	240 38		
1889.	Agricultural College.....			
1889.	Primary School.....	219 88		
1871.	Escheats.....			
1886.	Primary School Five P.....			
1882.	Swamp Land.....			
1880.	Asylum.....	249 40		
1889.	State Building.....	298 44		
1889.	University Aid.....	221 60		
1888.	University Interest.....			
1880.	Normal School Interest.....			
1889.	Agricultural College In.....			
1889.	Primary School Interest.....			
1884.	Swamp Land Interest.....			
1881.	War.....	288 94		7,708 89
1886.	Militia.....	201 55		
1880.	Toledo War.....	223 88		
1889.	Military.....	231 15		
1889.	Soldiers' Aid.....	200 00		
1889.	Soldiers' Relief.....	200 00		
1887.	Soldiers' Home.....	200 00		
1883.	St. Mary's Falls Ship C.....			
1873.	Portage Lake Ship Can.....	219 40		
1889.	Contingent.....	226 66		
1887.	Library.....	278 87		
1889.	Geological.....			
1887.	Bank.....	206 25		
1889.	Penitentiary.....	242 45		
1841.	State Prison.....	250 40		
1881.	Suspense Account.....	220 24		
1873.	Hazleton Asset Lands.....	246 91		
1871.	Dewey Asset Lands.....	235 81		
1840.	Michigan State Bank A.....			
1871.	Collection of Trespasses.....	200 00		
1841.	Treasury Notes.....	214 53		
1842.	Treasury Notes Interest.....	200 00		
1889.	Attorney General.....			
1872.	Auditor General's Depo.....			
1874.	Secretary of St. Mary's.....			
1888.	Superintendent of Publ.....			
1841.	Treasurer of Universi.....			
1870.	University Deposit.....			
1870.	University Interest De.....			
1871.	Normal School Deposit.....			
1871.	Normal School Interest.....			
1889.	Primary School Deposit.....			
1889.	Primary School Interest.....			
1889.	Swamp Land Deposit.....			
1870.	Swamp Land Interest I.....			
1871.	Swamp Land Trespass.....			
1889.	State Building Deposit.....			
1870.	State Building Interest.....			
1870.	State Salt Spring Land.....			
1871.	State Salt Spring Land.....			
1888.	Light House Deposit.....			
1873.	Ontonagon County Dep.....			
1848.	Michigan Central Rail.....			
1881.	Michigan Southern Rail.....			
1888.	St. Joseph Valley Rail.....			
1884.	Oakland and Ottawa R.....			
1875.	Sundry Deposits Accou.....			
	Footings.....	237 41		\$518,509 99
		286	\$518,509 99	
			\$518,509 99	\$518,509 99

from Columns Nos. 6, 11, 12, and 5.

*Fund Balances, Sept. 30, 1886; also used," the account is continued.)*

Fund.			
Balances Sept. 30, 1886.		B	
Dr. [No. 9.]	Cr. [No. 10.]	ccounts.	Closed.
	\$510,891 00		1877
			1843
			1875
		ent.	1877
			1877
			1877
	8,875 38		1877
	945 87		
	5,823 04		
	333,672 88	st.	
	7,708 30		1877
			1843
			1843
			1877
			1877
			1869
			1869
	68,927 12		1875
			1869
			1845
			1843
			1843
			1843
			1840
			1843
			1877
			1877
		ts	1840
		Railroad Lands	1875
			1877
			1845
			1843
			1875
		nal Deposit	1875
		(J. D. Pierce)	1840
		posit.	1842
			1875
			1875
		posit.	1875
			1875
		posit.	1875
			1875
		osit.	1875
		oalt.	1875
			1875
		posit.	1875
		osit.	1875
		erest Deposit	1875
			1875
			1875
		Deposit.	1875
		ad Deposit.	1875
		Deposit.	1875
	5,148 58	oad Deposit.	1875
	\$941,997 86		
\$941,997 86		\$	
\$941,997 86	\$941,997 86	\$	

Table No. 184: Columns Nos. 2, 5, and 6





**Table No. 184.—Showing Net Cash Receipts when Received  
Years 1836 to**

Funds and Accounts	rs, as	Gross To.
	General Poses, O. 6.]	[No. 7.]
General.....	8,987 53	\$5,898,461 72
Specific Tax.....		16,235 00
Internal Improvement.....	7,952 06	3,515,025 34
Sinking.....	16,480 50	860,183 60
Two Million Loan Sinking.....	28,787 42	4,280,900 58
War Loan Sinking.....	20,400 00	2,020,400 00
University.....	124 24	100,000 00
Normal School.....	540 36	
Agricultural College.....		885 90
Primary School.....	11,219 88	29,304 30
Escheats.....		
Primary School Five Per Cent.....		311,784 14
Swamp Land.....		738,810 28
Asylum.....	14,849 40	2,267,849 40
State Building.....	20,493 44	1,029,416 44
University Aid.....	23,921 80	223,921 80
University Interest.....		910,560 67
Normal School Interest.....		314,189 64
Agricultural College Interest.....		171,984 20
Primary School Interest.....		7,194,244 65
Swamp Land Interest.....		12,556 78
War.....	26,292 28	1,082,445 43
Militia.....	27,891 55	28,838 76
Toledo War.....	423 38	
Military.....	23,331 15	371,045 80
Soldiers' Aid.....	23,500 00	23,500 00
Soldiers' Relief.....	26,343 47	45,000 00
Soldiers' Home.....	12,500 00	20,000 00
St. Mary's Falls Ship Canal.....		
Portage Lake Ship Canal.....		88 25
Contingent.....	16,419 40	29,860 00
Library.....	3,836 86	7,000 00
Geological.....	15,076 87	15,678 87
Bank.....		3,800 50
Penitentiary.....	65,252 91	
State Prison.....	4,843 45	7,250 77
Suspense Account.....	65,356 40	27,526 31
Hazeltown Asset Lands.....	1,599 24	10,596 12
Dewey Asset Lands.....	846 91	9,117 37
Michigan State Bank Assets.....	29,365 81	489,365 81
Collection of Trespasses on Railroads.....		1,936 38
Treasury Notes.....	67,390 00	
Treasury Notes Interest.....	17,914 53	17,914 53
Attorney General.....	10,000 00	10,000 00
Auditor General's Deposit.....		
Secretary of St. Mary Canal Deposit.....		
Superintendent of Public Instruction.....		134 30
Treasurer of University Deposit.....		
University Deposit.....		
University Interest Deposit.....		
Normal School Deposit.....		
Normal School Interest Deposit.....		
Primary School Deposit.....		
Primary School Interest Deposit.....		
Swamp Land Deposit.....		
Swamp Land Interest Deposit.....		
Swamp Land Trespass Deposit.....		
State Building Deposit.....		
State Building Interest Deposit.....		
State Salt Spring Land Deposit.....		
State Salt Spring Land Interest De.....		
Light House Deposit.....		
Ontonagon County Deposit.....		
Michigan Central Railroad Deposit.....		
Michigan Southern Railroad Deposit.....		
St. Joseph Valley Railroad Deposit.....		
Oakland and Ottawa Railroad Dep.....		
Sundry Deposits Account.....		6,656 4
<b>Footings.....</b>	<b>21,530 43</b>	<b>\$32,112,544 8</b>

ans Nos. 7 and 10 obtained



and Credited; also, after raised on warrants,—during Fiscal 1886 inclusive.

# Transfer

Net. Funds and Accounts.

To. [No. 8.]	From. [No. 9.]
	\$3,008,975 .
	10,235,330
\$1,675,643 53	Improvement.
808,698 25	Loan Sinking.
2,453,659 99	Sinking.
2,020,400 00	502,570 1
	62,838 101.
	201,233 1 College.
	2,273,879 1001.
	8,142
	1001 Five Per Cent.
	603,823 1.
2,244,849 40	
1,021,386 44	Ag.
222,621 60	Aid.
910,580 67	Interest.
314,189 64	1001 Interest.
171,294 29	1 College Interest.
7,194,241 65	1001 Interest.
	124,823 1 Interest.
1,002,109 16	
27,991 55	2,064 1
221,307 30	
23,500 00	
26,943 47	Ref.
12,500 00	Inc.
	79,403 1alls Ship Canal.
86 25	1e Ship Canal.
16,419 40	
3,801 66	
13,676 87	
283 15	
4,843 45	
27,526 31	count.
	477 1set Lands.
	5,029 1 Lands.
489,385 81	ate Bank Assets.
	186 1 Trespasses on Railroad Lands.
	730 1tes.
17,914 53	tes Interest.
10,000 00	neral.
	187 1eral's Deposit.
	75 1 St. Mary's Canal Deposit.
	12,386 1blic Instruction (J. D. Pierce.)
	1 University Deposit.
	Deposit.
	Interest Deposit.
	1001 Deposit.
	1001 Interest Deposit.
2,630 1	1001 Deposit.
1	1001 Interest Deposit,
215	1d Deposit.
	1d Interest Deposit.
	1d Trespass Deposit.
87	1ing Deposit.
	1ing Interest Deposit.
	1pring Land Deposit.
	1pring Land Interest Deposit.
15	1e Deposit.
	1 County Deposit.
1,348	1entral Railroad Deposit.
147	1outhern Railroad Deposit.
55	1 Valley Railroad Deposit.
8	1d Ottawa Railroad Deposit.
6,572 28	1osits Account.
\$21,216,720 55	\$21,216,720

by combining columns N





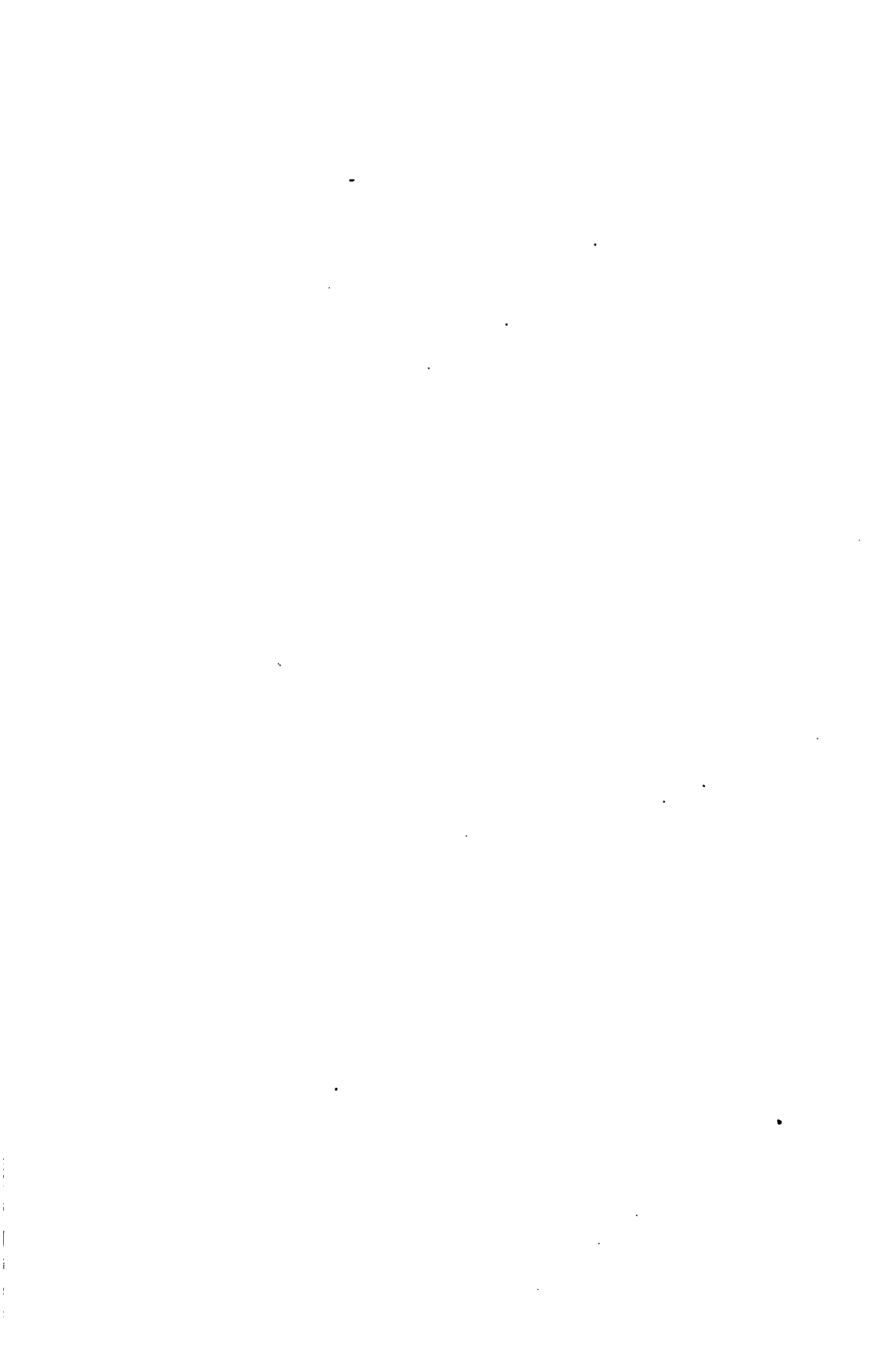




Table No. 185.—Summary of Annual Analysis of State Treasury Receipts and

Analysis of Receipts.							
Gross Receipts.	Land Warrants.	Refundings and Reimbursements.	Net Cash Receipts.			Fiscal	
			Total.	Not-Revenue.	Revenue.		
\$44,789,588 36	\$3,586,201 85	\$7,478,538 37	\$38,704,758 14	a \$9,111,218 97	a \$25,593,539 17	b 1896 to	
2,208,929 55	72,382 23	48,095 75	2,088,451 57	435,141 64	1,653,309 93		
1,744,406 29	34,445 87	30,585 30	1,679,375 32	531,580 63	1,147,814 69		
1,833,824 77	32,668 14	31,676 97	1,789,479 66	532,307 39	1,257,172 27		
2,980,914 44	70,350 32	12,820 52	2,277,743 00	527,948 08	1,749,795 52		
2,225,512 77	67,951 74	82,676 45	2,075,184 58	538,096 62	1,537,087 96		
2,793,321 90	54,987 85	108,304 25	2,630,350 30	618,757 00	2,011,592 70		
2,607,288 07	51,016 81	108,900 84	2,452,370 92	580,955 89	1,871,415 23		
2,916,084 45	112,440 62	99,475 85	2,704,167 98	560,889 64	2,143,278 34		
2,752,797 63	48,183 65	87,364 42	2,617,249 56	507,311 56	2,109,938 00		
3,908,618 42	84,215 20	69,282 58	3,153,140 64	769,379 07	2,383,261 57		
2,378,597 85	44,952 68	38,337 42	2,295,107 55	329,550 29	1,965,556 26		
3,046,999 27	35,207 98	92,353 36	2,919,437 93	349,779 78	2,569,658 15		
\$74,945,483 77	\$4,204,773 94	\$8,283,392 08	\$62,367,317 75	\$14,393,397 96	\$47,973,919 79	Table	
\$74,945,483 77							

a See note "b," Table No. 255, Auditor General's Report for 1875.

b Footings to Table No. 132, p. 385, Auditor General's Report for 1874.

c Footings of Table No. 5, Auditor General's Report for 1875.

d Footings of Table No. 4, Auditor General's Report for 1876.

e Footings of Table No. 6, Auditor General's Report for 1877.

f Footings of Table No. 6, Auditor General's Report for 1878.

g Footings of Table No. 6, Auditor General's Report for 1879.

h Footings of Table No. 6, Auditor General's Report for 1880.

Disbursements from March 1, 1886, to September 30, 1886, inclusive.

## Analysis of Disbursements.

Years.	Net Cash Disbursements.			Refundings and Reimburse- ments.	Land Warrants.	Gross Disbursements.
	Revenue.	Not-Revenue.	Total.			
1874 inclusive.	\$26,830,921 19	\$7,294,562 68	\$32,634,483 82	\$7,478,538 37	\$3,586,291 85	\$43,699,314 04
c 1875.	1,452,887 43	475,731 98	1,928,619 39	48,065 75	72,382 23	2,050,097 37
d 1876.	1,312,374 72	526,101 80	1,844,476 52	30,585 30	34,445 67	1,909,507 49
e 1877.	1,707,305 98	518,407 75	2,223,713 73	31,676 97	32,668 14	2,286,056 84
f 1878.	1,976,831 72	510,342 76	2,487,174 48	12,820 52	70,350 82	2,570,345 82
g 1879.	1,315,205 06	554,052 34	1,869,257 40	82,676 45	67,951 74	2,019,885 59
h 1880.	1,055,184 01	602,840 81	1,657,974 82	108,304 25	54,687 35	1,820,946 42
i 1881.	1,681,090 85	556,552 51	2,237,651 86	103,900 84	51,016 31	2,392,569 01
j 1882.	2,195,356 64	544,240 20	2,739,596 84	99,475 85	112,440 62	2,951,513 31
k 1883.	2,806,806 61	494,106 96	3,300,915 57	87,384 42	48,188 65	3,436,493 64
l 1884.	2,344,149 47	740,927 68	3,065,077 15	69,262 58	84,215 20	3,238,554 93
m 1885.	2,322,306 62	325,478 06	2,647,886 68	38,337 42	44,952 88	2,730,976 98
n 1886.	2,423,616 87	339,074 76	2,767,691 63	92,343 36	25,207 96	2,885,252 97
No. 187.	\$47,944,897 67	\$13,480,422 22	\$61,425,319 89	\$3,283,362 06	\$4,204,773 94	\$74,008,485 91
Cash in Treasury, September 30, 1886.....						941,997 86
						\$74,945,483 77

l Footings of Table No. 6, Auditor General's Report for 1881.  
 j Footings of Table No. 6, Auditor General's Report for 1882.  
 k Footings of Table No. 6, Auditor General's Report for 1883.  
 l Footings of Table No. 6, Auditor General's Report for 1884.  
 m Footings of Table No. 6, Auditor General's Report for 1885, corrected on account of the following errors: Revenue in General Fund too small and Not-Revenue too large by \$647,750.52, in both receipts and disbursements; also \$102.63 should have been placed in refunding in Swamp Land Fund.  
 n Footings of Table No. 6, Auditor General's Report for 1886.

**Table No. 186.**—Refundings and Reimbursements on Receipt and Expenditure Sides of Analytical Tables of Amounts Received in one Fund, and Refunded or Reimbursed through another Fund.

Funds and Accounts.	Excess of Refundings and Reimburse- ments.	
	Receipt Side.	Expenditure Side.
General Fund.....	\$2,152,812 05	
Internal Improvement Fund.....		\$1,687,622 25
Sinking Fund.....		11,250 00
Two-Million-Loan Sinking Fund.....	8,085 00	
War-Loan Sinking Fund.....		848,000 00
Primary School Fund.....		3,868 43
Agricultural College Interest Fund.....	1,389 95	
War Fund.....	912,600 05	
Military Fund.....		1,656 53
Soldiers' Relief Fund.....	1,656 63	
Bank Fund.....	312 50	
Penitentiary Fund.....	20,253 34	
Suspense Account.....		55,356 40
Michigan State Bank Assets.....		480,365 81
Footings.....	\$3,097,119 42	\$3,097,119 42

1 Obtained by combining \$74,065.00 refunded on credit side of Two-Million-Loan Sinking Fund and debit side of General Fund. (See Table No. 6, Note "c") with Table No. 191, p. 225, Auditor General's Report for 1885.

Table No. 187.—Summary of Tables of "Analysis of State Treasury Receipts and Disbursements."

Analysis of Receipts.				Analysis of Disbursements.						
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Nos.	Names.	Net Cash Disbursements.		Refundings and Reimbursements.	Gross Disbursements.	
		Total.	Not-Revenue.			Revenue.	Not-Revenue.			Total.
Tables Summarized.										
188	General	\$22,710.97	\$0.82	\$22,710.97	188	General	\$22,532.01	\$1,043,509.63	\$33,375,641.14	
189	Specific Tax	4,400.23	68,809.83	4,400.23	189	Specific Tax	8,289.44	8,289.44	8,289.44	
190	Internal Improvement	1,005.23	0.00	1,005.23	190	Internal Improvement	5,212.88	5,212.88	10,242,880.32	
191	Sinking	2,516.87	0.00	2,516.87	191	Sinking	1,050.20	1,050.20	1,050,200.60	
192	Two-Month Loan Sink	1,172.40	0.00	1,172.40	192	Two-Month Loan Sink	2,510.47	2,510.47	2,510,470.75	
193	War Loan Sink	1,172.40	0.00	1,172.40	193	War Loan Sink	848.00	848.00	2,020,400.00	
194	University	124.24	0.00	124.24	194	University	7,137.16	7,137.16	7,137.16	
195	Normal School	540.36	8,027.00	8,567.36	195	Normal School	3,368.36	3,368.36	8,885,720.00	
196	Agricultural College	37,351.45	0.00	37,351.45	196	Agricultural College	16,450.44	16,450.44	16,450.44	
197	Primary School	0.00	38.05	38.05	197	Primary School	47,134.00	47,134.00	84,521.59	
198	Escheats	0.00	48.97	48.97	198	Escheats	0.00	48.97	48.97	
199	Swamp Land	2,244.94	0.00	2,244.94	199	Swamp Land	13,060.75	13,060.75	4,071,690.20	
200	State Building Land	1,029.48	0.00	1,029.48	200	State Building Land	796.75	796.75	2,862,780.50	
201	University Aid	223,921.60	55,049.49	278,971.09	201	University Aid	6,386.71	6,386.71	1,000,926.64	
202	University Interest	901.71	0.00	901.71	202	University Interest	223,921.60	223,921.60	223,921.60	
203	Normal School Interest	313.24	0.00	313.24	203	Normal School Interest	1,394.94	1,394.94	1,394.94	
204	Agri College Interest	167.56	0.00	167.56	204	Agri College Interest	1,545.66	1,545.66	375,987.47	
205	Primary School Interest	6,860.58	2,014.91	8,875.49	205	Primary School Interest	352.27	352.27	294,539.35	
206	Swamp Land Interest	134,584.54	0.00	134,584.54	206	Swamp Land Interest	9,576.16	9,576.16	8,896,083.26	
207	War	1,624.18	0.00	1,624.18	207	War	445.48	445.48	10,206.26	
208	Militia	2,488.37	0.00	2,488.37	208	Militia	110,923.67	110,923.67	3,702,107.61	
209	Toledo War	2,028.85	0.00	2,028.85	209	Toledo War	806.23	806.23	3,280,068.78	
210	Military	0.00	0.00	0.00	210	Military	2,860.67	2,860.67	423.88	
211	Soldiers' Aid	0.00	0.00	0.00	211	Soldiers' Aid	221,674.62	221,674.62	224,536.26	
212	Soldiers' Relief	38,000.00	0.00	38,000.00	212	Soldiers' Relief	23,500.00	23,500.00	23,500.00	
213	Soldiers' Home	12,500.00	0.00	12,500.00	213	Soldiers' Home	1,348.37	1,348.37	38,348.37	
214	St. Mary's Canal	402,545.13	0.00	402,545.13	214	St. Mary's Canal	12,500.00	12,500.00	12,500.00	
215	Portage Lake Canal	16,419.40	0.00	16,419.40	215	Portage Lake Canal	3,866.44	3,866.44	406,411.57	
216	Contingent	3,826.66	0.00	3,826.66	216	Contingent	88.25	88.25	88.25	
217	Library	15,676.87	0.00	15,676.87	217	Library	16,419.40	16,419.40	4,622.42	
218	Geological	565.65	2,454.02	3,019.67	218	Geological	3,896.66	3,896.66	3,896.66	
219	Bank	55,506.25	0.00	55,506.25	219	Bank	15,676.87	15,676.87	15,676.87	
220	Penitentiary	4,843.45	0.00	4,843.45	220	Penitentiary	3,049.96	3,049.96	3,049.96	
221	State Prison	0.00	0.00	0.00	221	State Prison	55,506.25	55,506.25	55,506.25	
222		0.00	0.00	0.00	222		4,843.45	4,843.45	4,843.45	



Table No. 188. — *Analysis of the State Treasury General Fund Receipts and Disbursements during Fiscal Years 1886 to 1886 inclusive.*

Analysis of Receipts.				Analysis of Disbursements.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Auditor General's Report for the following years—	Net Cash Disbursements.		Refundings and Reimbursements.
		Total.	Not-Revenue.		Revenue.	Not-Revenue.	
\$21,296,250 59	\$2,504,127 56	\$18,792,123 03	\$4,460,460 23	Table No. 216	\$9,139,377 51	\$4,477,746 70	\$13,617,124 21
1,401,066 10	33,851 86	1,367,044 24	581,571 13	1875.	544,389 49	380,359 26	15,416 19
962,541 54	27,455 41	985,066 13	411,659 49	1876.	535,063 04	421,650 45	27,455 41
1,121,020 74	26,159 91	1,095,400 83	427,757 42	1877.	671,547 90	438,100 90	26,159 91
1,472,035 34	11,183 69	1,461,451 65	426,465 82	1878.	1,275,065 26	436,778 97	11,183 69
1,428,524 07	82,132 17	1,346,451 90	431,208 97	1879.	1,048,823 10	444,548 38	82,132 17
1,874,724 08	106,624 39	1,767,749 64	508,224 02	1880.	807,478 44	444,548 38	106,624 39
1,520,991 10	100,461 82	1,420,529 28	474,483 56	1881.	1,111,652 46	494,023 27	100,461 82
1,790,642 21	99,296 71	1,691,375 50	478,601 21	1882.	1,508,178 53	497,063 74	99,296 71
1,619,063 18	80,621 40	1,538,511 78	418,816 13	1883.	1,402,224 51	441,258 17	80,621 40
2,298,636 94	68,371 59	2,201,265 35	676,152 64	1884.	1,487,897 76	667,574 48	68,371 59
1,348,385 58	38,062 36	1,310,323 22	262,502 29	1885.	b 1,553,312 57	b 285,839 05	38,062 36
1,990,467 21	18,002 81	1,942,464 40	278,621 82	1886.	1,567,380 41	382,665 52	18,002 81
\$40,006,504 63	\$3,196,321 68	\$38,900,136 95	\$9,582,624 75	Footings.....	\$22,710,907 98	\$9,321,173 53	\$1,043,509 63
							\$23,575,641 14
Transfers.				Transfers.			
5,898,461 72				Ledger Balance, Sept. 30, 1886.			
				11,908,437 61			
				510,891 60			

Table No. 189.—Analysis of State Treasury Specific Tax Fund Receipts and Disbursements during the Fiscal Years 1899 to 1899 inclusive.

Analysis of Receipts.				Analysis of Disbursements.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Auditor General's Report for the following years—	Net Cash Disbursements.		Gross Disbursements.
		Total.	Not-Revenue.		Revenue.	Not-Revenue.	
\$2,116,081 71	\$5,400 32	\$2,110,681 39	\$47,340 49	Table No. 218			\$5,400 32
547,233 39		547,233 39	10,852 46	1894	\$2,063,280		
527,505 59		527,505 59	10,020 93	1895	538,480		
512,904 06		512,904 06	10,843 48	1896	517,544		
685,220 51		685,220 51	10,233 15	1897	502,560		
531,740 82		531,740 82	13,339 38	1898	624,367		
619,542 56	204 78	619,337 80	17,341 67	1899	518,401		204 78
750,069 29		750,069 29	19,548 69	1900	601,065		
976,941 09	9 00	976,950 09	20,452 53	1901	730,540		
823,074 66	2,085 34	820,989 32	22,442 04	1902	656,479		9 00
902,598 81	400 00	902,198 81	21,421 84	1903	808,547		2,085 34
897,845 67	170 00	897,675 67	23,836 76	1904	780,776		400 00
812,711 75		812,711 75	23,743 70	1905	944,238		170 00
				1906	788,968		
\$10,223,569 96	\$8,269 44	\$10,225,330 51	\$250,467 13	Footings	\$9,974,863 38	\$8,269 44	\$8,269 44
16,205 00	Transfers.					Transfers.	10,241,535 51
\$10,249,804 95							\$10,249,804 95





Table No. 191. *Analysis of State Treasury University Fund Receipts and Disbursements during Fiscal Years 1840 to 1886 inclusive.*

Analysis of Receipts.				Analysis of Disbursements.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Auditor General's Report for the following Years—	Net Cash Disbursements.		Gross Disbursements.
		Total.	Not-Revenue.		Revenue.	Not-Revenue.	
\$442,548 79	\$7,137 16	\$435,411 63		1874, Table No. 228	\$124 24		\$7,261 40
5,065 00		5,065 00		1875, " " 4			
3,932 79		3,932 79		1876, " " 5			
2,886 45		2,886 45		1877, " " 0			
4,573 95		4,573 95		1878, " " 0			
5,088 40		5,088 40		1879, " " 0			
17,325 50		17,325 50		1880, " " 0			
14,260 68		14,260 68		1881, " " 0			
5,562 72		5,562 72		1882, " " 0			
2,794 52		2,794 52		1883, " " 0			
2,431 40		2,431 40		1884, " " 0			
7,557 00		7,557 00		1885, " " 0			
5,191 31		5,191 31		1886, " " 0			
\$500,831 49	\$7,137 16	\$502,094 33		Footings.....	\$124 24	\$7,137 16	\$7,261 40
100,000 00	Transfers.						602,570 09
						Transfers	\$909,831 49



Table No. 193. *Analysis of State Treasury Agricultural College Fund Receipts and Disbursements during Fiscal Years 1898 to 1899 inclusive.*

Analysis of Receipts.				Auditor General's Report for the following years--	Analysis of Disbursements.			
Gross Receipts.	Refundings and Reim- bursements.	Net Cash Receipts.			Net Cash Disbursements.		Refundings and Reim- bursements.	Gross Disburse- ments.
		Total.	Revenue.		Not-Revenue.	Revenue.		
\$123,053 68	\$15,174 54	\$107,879 14	\$107,879 14	1874, Table No. 232			\$15,174 54	
5,389 24		5,389 24	5,389 24	1875, " " 5				
5,639 90	380 00	5,649 90	5,649 90	1876, " " 4			380 00	
2,337 22		2,337 22	2,337 22	1877, " " 6				
9,619 09		9,619 09	9,619 09	1878, " " 6				
8,590 53		8,590 53	8,590 53	1879, " " 6				
13,762 28		13,762 28	13,762 28	1880, " " 6				
20,341 18	60 00	20,381 18	20,381 18	1881, " " 6			60 00	
51,449 37		51,449 37	51,449 37	1882, " " 6				
34,432 28	825 90	33,606 38	33,606 38	1883, " " 6			825 90	
13,302 87		13,302 87	13,302 87	1884, " " 6				
12,460 87		12,460 87	12,460 87	1885, " " 6				
16,545 31		16,545 31	16,545 31	1886, " " 6				
\$317,784 02	\$16,450 44	\$301,333 58	\$301,333 58	Footings.			\$16,450 44	
885 90	Transfers.						Transfers.	
\$318,669 92							\$318,669 92	

Table No. 104.—Analysis of State Treasury Primary School Fund Receipts and Disbursements during the Fiscal Years 1889 to 1896 inclusive.

Analysis of Receipts.			Auditor General's Report for the following Years—		Analysis of Disbursements.		
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		No. 234	Net Cash Disbursements.		Gross Disbursements.
		Total.	Revenue.		Revenue.	Not-Revenue.	
\$2,221,497 97	\$29,442 43	\$2,192,055 54	\$2,191,989 49	1874, Table	\$37,351 45	\$36 05	\$70,693 36
51,566 98	5,656 25	45,910 73	45,910 73	1875, " "			5,656 25
63,889 66	2,440 00	60,949 66	60,949 66	1876, " "			2,440 00
47,727 28	78 98	47,648 30	47,648 30	1877, " "			78 98
63,847 80	1,400 00	61,947 80	61,947 80	1878, " "			1,400 00
71,979 90		71,979 90	71,979 90	1879, " "			
111,765 38	640 00	111,125 38	111,125 38	1880, " "			640 00
158,122 00	3,860 00	164,762 00	154,762 00	1881, " "			3,860 00
213,573 60		213,573 60	213,572 59	1882, " "			
136,997 17	248 00	136,749 17	136,749 17	1883, " "			248 00
60,728 28		60,728 28	60,728 28	1884, " "			
59,879 49		59,879 49	59,879 49	1885, " "			
94,867 15		94,867 15	94,867 15	1886, " "			
				Footings			
\$3,387,901 54	\$43,265 66	\$3,314,635 88	\$3,314,599 83		\$37,351 45	\$36 05	\$84,521 59
29,304 20	Transfers						Transfers
\$3,387,905 84							\$84,526 84



Table No. 196. — Analysis of State Treasury Swamp Land Fund Receipts and Disbursements during Fiscal Years 1852 to 1886, inclusive.

Analysis of Receipts.				Auditor General's Report for the Following Years—	Analysis of Disbursements.			
Gross Receipts.	Refundings and Reim- bursements.	Net Cash Receipts.			Net Cash Disbursements.		Refundings and Reim- bursements.	Gross Disbursements.
		Total.	Not-Revenue.		Revenue.	Revenue.		
a \$3,803,519 76	\$5,283 43	\$712,861 27	\$712,861 27	1874.	Table No. 240	\$239,806 90	\$239,806 90	a \$3,820,464 30
b 81,008 89	6,493 61	2,128 05	2,128 05	1875.	" "	4,045 77	4,045 77	b 82,821 61
c 47,642 95	87 50	13,109 78	13,109 78	1876.	" "	3,103 96	3,103 96	c 37,687 13
d 38,841 71		6,173 57	6,173 57	1877.	" "	3,216 28	3,216 28	d 36,884 52
e 82,645 63		12,075 96	12,075 96	1878.	" "	3,971 87	3,971 87	e 74,441 54
f 81,101 78		12,065 31	12,065 31	1879.	" "	3,462 41	3,462 41	f 71,919 28
g 66,500 49		14,427 03	14,427 03	1880.	" "	2,590 00	2,590 00	g 57,653 46
h 62,288 74		11,203 41	11,203 41	1881.	" "	2,164 36	2,164 36	h 53,199 69
i 130,101 99		17,461 22	17,461 22	1882.	" "	3,204 81	3,204 81	i 115,945 57
j 63,734 90		15,551 25	15,551 25	1883.	" "	3,155 69	3,155 69	j 51,380 34
k 117,523 26		33,057 09	33,057 09	1884.	" "	2,693 96	2,693 96	k 87,100 15
l 51,236 64		6,181 03	6,181 03	1885.	" "	n 2,167 64	n 2,167 64	l 47,223 15
m 46,524 32		11,153 07	11,153 07	1886.	" "	n 628 21	n 628 21	m 36,990 46
o \$4,675,515 88	\$13,690 78	\$988,048 05	\$988,048 05	Footings.....		\$294,221 36	\$294,221 36	o \$4,671,686 20
738,810 26	Transfers.						Transfers.	1,340,693 95
\$5,412,336 24								\$5,412,336 24

a Includes \$3,085,375.08 of Land Warrants. b Includes \$72,382.22 of Land Warrants. c Includes \$24,445.67 of Land Warrants. d Includes \$22,668.14 of Land Warrants. e Includes \$70,350.23 of Land Warrants. f Includes \$67,951.74 of Land Warrants. g Includes \$54,617.35 of Land Warrants. h Includes \$51,916.31 of Land Warrants. i Includes \$112,440.62 of Land Warrants. j Includes \$84,216.20 of Land Warrants. k Includes \$84,216.20 of Land Warrants. l Includes \$44,952.88 of Land Warrants. m Includes \$33,307.98 of Land Warrants. n Correct—\$102.63 omitted erroneously from refunding and included in "Net" in 1886 Report. o See notes a, b, c, d, e, f, g, h, i, j, k, l, m, for \$3,785,807.15.

Table No. 197. Analysis of State Treasury University Interest Fund Receipts and Disbursements during Fiscal Years 1898 to 1899 inclusive.

Analysis of Receipts.				Auditor General's Report for the Following Years—	Analysis of Disbursements.			
Gross Receipts.	Refundings and Reim- bursements.	Net Cash Receipts.			Net Cash Disbursements.		Refundings and Reim- bursements.	Gross Disbursements.
		Total.	Not-Revenue.		Revenue.	Revenue.		
\$498,568 29	\$1,445 84	\$497,117 45	\$497,117 45	1874, Table No. 248	\$516,211 23	\$497,117 45	\$943,328 68	\$944,774 52
7,800 83	16 80	7,783 93	7,783 88	1875, " 5	30,728 77	7,783 83	38,516 60	38,583 40
7,265 33		7,359 33	7,359 33	1876, " 4	31,039 51	7,359 33	38,397 84	38,397 84
7,063 51	35 84	7,047 67	7,047 67	1877, " 6	31,247 00	7,047 67	38,294 67	38,330 51
7,227 00		7,227 00	7,227 00	1878, " 6	23,881 40	7,227 00	30,608 40	30,608 40
6,984 29		6,984 29	6,984 29	1879, " 6	39,941 37	6,984 29	46,925 66	46,925 66
0,069 17		6,083 47	6,083 47	1880, " 6	39,941 37	6,083 47	30,081 81	30,117 51
5,726 58	35 70	5,726 58	5,726 58	1881, " 6	32,807 20	5,726 58	38,543 78	38,543 78
4,521 04		4,521 04	4,521 04	1882, " 6	33,909 53	4,521 04	38,430 57	38,430 57
4,372 51		4,372 51	4,372 51	1883, " 6	42,900 69	4,372 51	47,273 20	47,273 20
3,793 17		3,793 17	3,793 17	1884, " 6	31,618 66	3,793 17	38,411 83	38,411 83
3,790 96		3,790 96	3,790 96	1885, " 6	34,755 82	3,790 96	38,536 80	38,536 80
3,453 33		3,453 33	3,453 33	1886, " 6	28,121 77	3,453 33	29,605 10	29,605 10
				Footings.....	\$501,715 29	\$495,239 65	\$1,534 18	\$1,398,489 12
\$498,773 83	\$1,534 18	\$495,239 65	\$495,239 65					
910,590 97	Transfers.						Ledger Balance, Sept. 30, 1896	8,875 38
\$1,407,364 50								\$1,407,364 50

Ledge Balance, Sept. 30, 1898





Table No. 199. Analysis of State Treasury Agricultural College Interest Fund Receipts and Disbursements during Fiscal Years 1886 to 1886

Analysis of Receipts.				Analysis of Disbursements.				Auditor General's Report for the following Years—	Footings
Gross Receipts.	Refundings and Reim- bursements.	Net Cash Receipts.		Revenue.	Not-Revenue.	Net Cash Disbursements.			
		Total.		Revenue.	Not-Revenue.	Total.			
\$20,038 74	\$1,908 66	\$19,835 06	\$19,835 06	\$17,476 49	\$19,835 06	\$30,811 57	\$208 71	\$27,015 28	
6,886 52	16 80	6,869 72	6,869 72	1,627 10	6,869 72	14,786 82	16 80	14,813 62	
8,576 29	74 68	8,801 66	8,801 66	10,112 03	8,801 66	18,913 69	74 68	18,968 82	
9,889 53	12 80	9,876 93	9,876 93	8,386 64	9,876 93	16,273 57	12 80	16,286 17	
7,210 44	26 78	7,183 66	7,183 66	6,254 14	7,183 66	13,437 80	26 78	13,464 58	
7,628 62	17 75	7,610 77	7,610 77	9,033 53	7,610 77	16,644 30	17 75	16,662 05	
7,714 54		7,714 54	7,714 54	10,232 19	7,714 54	17,916 73		17,916 73	
9,573 37		9,573 37	9,573 37	10,943 53	9,573 37	20,516 90		20,516 90	
8,672 61		8,672 61	8,672 61	17,341 21	8,672 61	26,018 82		26,018 82	
14,121 06		14,121 06	14,121 06	12,130 91	14,121 06	26,251 97		26,251 97	
9,362 05		9,362 05	9,362 05	18,232 24	9,362 05	27,624 29		27,624 29	
10,294 14		10,294 14	10,294 14	19,474 90	10,294 14	29,769 04		29,769 04	
10,175 29		10,175 29	10,175 29	20,081 29	10,175 29	30,206 58		30,206 58	
\$128,373 10	\$1,752 22	\$126,620 88	\$126,620 88	\$167,556 20	\$126,620 88	\$294,177 06	\$382 27	\$294,559 35	
171,984 29	Transfers.							5,828 04	
\$800,357 39								\$800,357 39	

Ledge Balance, Sept. 30, 1886

Table No. 200.—Analysis of State Treasury Primary School Interest Fund Receipts and Disbursements during Fiscal Years 1839 to 1886 inclusive.

Analysis of Receipts.				Analysis of Disbursements.				
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Auditor General's Report for the following Years—	Net Cash Disbursements.		Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not-Revenue.		Revenue.	Not-Revenue.		
\$1,508,387 70	\$7,800 08	\$1,500,607 62	\$1,500,607 62	1874. Table No. 254	\$1,750,059 56	\$1,500,497 62	\$7,800 08	\$3,357,647 26
46,084 04	983 23	45,700 81	45,700 81	1875. " "	172,555 85	45,700 81	983 23	219,239 89
55,068 76	98 35	54,970 41	54,970 41	1876. " "	169,701 10	54,970 41	98 35	224,769 86
43,006 86	78 32	42,928 54	42,928 54	1877. " "	169,174 43	42,928 54	78 32	212,181 29
40,896 50	90 70	40,805 80	40,805 80	1878. " "	194,401 56	40,805 80	90 70	235,298 06
42,254 06	41 80	42,212 26	42,212 26	1879. " "	185,611 03	42,212 26	41 80	227,865 09
38,304 74	32 77	38,261 97	38,261 97	1880. " "	189,561 11	38,261 97	32 77	227,955 85
33,065 12		33,065 12	33,065 12	1881. " "	500,530 71	33,065 12		533,625 83
29,515 00		29,515 00	29,515 00	1882. " "	610,389 57	29,515 00		639,894 57
27,768 26	16 20	27,784 46	27,784 46	1883. " "	737,380 36	27,784 46	16 20	765,158 62
24,795 55	240 00	24,555 55	24,555 55	1884. " "	704,565 47	24,555 55	240 00	731,381 02
22,901 21	2 43	22,798 78	22,798 78	1885. " "	690,947 76	22,798 78	2 43	713,748 97
21,626 70	102 28	21,524 51	21,524 51	1886. " "	774,670 26	21,524 51	102 28	796,297 05
\$2,024,494 50	\$9,576 16	\$2,014,918 43	\$2,014,918 43	Footings.	\$6,800,568 77	\$2,014,918 43	\$9,576 16	\$8,885,063 36
Transfers.					Transfers			
7,104,244 08					Transfers			
Ledger Balance, Sept. 30, 1886					Ledger Balance, Sept. 30, 1886			
3 03					3 03			
333,672 86					333,672 86			
80,218,739 27					80,218,739 27			





Table No. 303. Analysis of State Treasury Sundry Deposits Account Receipts and Disbursements during Fiscal Years 1876 to 1886 inclusive.

Analysis of Receipts.				Analysis of Disbursements.			
Gross Receipts.	Refundings and Reimbursements.	Net Cash Receipts.		Auditor General's Report for the following years--	Net Cash Disbursements.		Gross Disbursements.
		Total.	Revenue.		Revenue.	Total.	
\$3,918 15		\$3,918 55		1876, Table No. 215		\$7,171 63	\$7,171 63
1,586 73		1,586 73		1877, " " 6		1,955 96	1,955 96
1,884 49		1,884 49		1878, " " 6		1,966 57	1,966 57
2,008 23		2,008 23		1879, " " 6		2,176 37	2,176 37
8,223 14		8,223 14		1880, " " 6		2,358 59	2,358 59
8,028 97		8,028 97		1881, " " 6		3,753 71	3,753 71
823 59		823 59		1882, " " 6		511 47	511 47
3,897 23		3,897 23		1883, " " 6		2,733 19	2,733 19
880 04		880 04		1884, " " 6		2,391 78	2,391 78
59 84		59 84		1885, " " 6		59 84	59 84
240 00		240 00		1886, " " 6		59 84	59 84
\$24,412 21		\$24,412 21		Footings		\$25,835 91	\$25,835 91
6,656 41	Transfers.						84 13
					Transfers		5,148 58
					Ledger Balance, Sept. 30, 1886		
\$31,068 62							\$31,068 62

**Table No. 204.**—*Receipts to, and Expenditures from, Territorial and State Treasuries during each standing warrant, and the amount in the Treasury, or the amount overdrawn, at the close of each of the years designated.*

Fiscal Year Closing.	Balance at Commencement of Year.		Receipts during Year.	Amount Available during Year.	Expenditures during Year.	Balance at Close of Year.	
	Charged Treasurer.	Credited Treasurer.				Charged Treasurer.	Credited Treasurer.
Dec. 31, 1829						\$74 09	
" 1830	\$74 09		\$1,094 92	\$1,769 01	\$2,242 38		\$473 37
" 1831		\$173 37	3,735 00	3,261 63	2,880 29	401 34	
" 1832	401 34		4,560 71	4,962 05	1,952 27	3,006 78	
" 1833	3,006 78		4,395 40	7,975 18	4,548 12	2,787 06	
" 1834	2,787 06		5,100 30	7,936 36	3,445 44	4,450 92	
" 1835	4,450 92		4,957 04	9,407 96	10,126 91		718 95
Feb. 29, 1836		718 95	3,596 95	2,878 00	1,056 55		
Dec. 31, 1836			b 116,373 29	117,594 74	b 90,484 18		
" 1837	a 27,130 56		522,561 54	549,092 10	483,317 51	27,130 56	
" 1838	66,374 59		1,066,369 70	1,732,744 29	1,016,825 59	715,920 70	
Nov. 30, 1839	715,920 70		1,131,055 29	1,847,575 99	1,421,924 79	425,651 20	
" 1840	425,651 20		1,135,146 12	1,500,797 82	1,558,312 53	2,484 79	
" 1841	2,484 79		960,040 75	1,063,534 54	1,006,618 33		38,083 79
" 1842		38,083 79	374,860 04	336,785 85	554,241 04		217,455 19
" 1843		217,455 19	676,083 34	450,228 15	400,868 88	52,369 27	
" 1844	52,369 27		419,085 77	472,345 04	444,046 26	27,698 78	
" 1845	27,698 78		340,628 10	309,326 88	361,041 74	7,285 14	
" 1846	7,285 14		2,035,270 18	2,042,555 32	1,976,215 97	66,349 35	
" 1847	66,349 35		765,608 83	831,948 18	769,643 73	62,304 45	
" 1848	62,304 45		362,288 57	424,563 02	372,911 47	51,081 55	
" 1849	51,081 55		494,207 28	545,888 83	490,441 44	55,447 39	
" 1850	55,447 39		429,268 28	484,715 07	449,355 40	35,360 27	
" 1851	35,360 27		414,410 88	449,771 15	352,527 92	97,243 23	
" 1852	97,243 23		451,082 97	548,326 20	431,918 97	116,407 23	
" 1853	116,407 23		659,383 90	775,801 13	690,175 43	375,625 70	
" 1854	375,625 70		610,699 97	986,825 67	933,499 57	552,856 10	
" 1855	552,856 10		588,386 93	1,141,253 03	1,021,777 88	516,475 15	
" 1856	516,475 15		511,271 70	1,027,746 85	639,778 81	387,968 01	
" 1857	387,968 01		451,939 98	830,908 02	681,265 32	158,642 70	
" 1858	158,642 70		865,729 35	1,024,363 05	848,015 85	176,347 20	
" 1859	176,347 20		d 724,048 80	900,306 09	736,222 73	163,573 36	
" 1860	163,573 36		602,486 09	856,059 45	730,441 43	125,618 02	
" 1861	125,618 02		1,159,639 55	1,245,217 57	1,313,592 10		28,334 53
" 1862		28,334 53	1,124,565 10	1,096,260 57	896,053 08	200,207 49	
" 1863	200,207 49		3,290,881 98	3,481,089 47	3,127,485 52	353,603 95	
" 1864	353,603 95		2,090,121 17	2,443,725 12	2,003,680 47	440,044 75	
" 1865	440,044 75		1,954,318 68	2,394,363 43	1,925,064 11	468,399 29	
" 1866	468,399 29		1,901,990 69	2,370,389 98	1,791,385 18	579,004 80	
" 1867	579,004 80		1,697,300 32	2,276,395 12	1,694,263 68	582,111 44	
" 1868	582,111 44		2,222,627 47	2,804,738 91	1,674,511 76	1,130,227 15	
" 1869	1,130,227 15		2,116,586 59	3,246,813 74	2,412,724 02	834,089 72	
Sept. 30, 1870	834,089 72		1,718,523 72	2,552,613 44	2,094,405 47	458,307 97	
" 1871	458,307 97		1,510,178 83	1,998,486 80	1,274,364 14	694,122 66	
" 1872	694,122 66		2,181,498 22	2,875,620 88	1,898,396 85	977,224 03	
" 1873	977,224 03		2,192,431 52	3,169,655 55	2,314,942 11	854,718 44	
" 1874	854,718 44		2,211,165 73	3,065,879 17	1,995,404 85	1,070,274 32	
" 1875	1,070,274 32		2,208,929 55	3,279,303 87	2,050,697 37	1,229,108 50	
" 1876	1,229,108 50		1,744,406 29	2,973,542 79	1,908,407 49	1,064,005 30	
" 1877	1,064,005 30		1,833,824 77	2,897,830 07	2,288,568 84	609,771 23	
" 1878	609,771 23		2,360,914 44	2,970,685 67	2,570,345 32	400,340 35	
" 1879	400,340 35		2,225,812 77	2,626,153 12	2,019,885 59	606,267 53	
" 1880	606,267 53		2,793,321 90	3,399,589 43	1,820,946 42	1,578,643 01	
" 1881	1,578,643 01		2,607,298 07	4,185,931 08	2,362,469 01	1,793,362 07	
" 1882	1,793,362 07		2,916,084 45	4,709,446 32	2,551,513 31	1,757,933 21	
" 1883	1,757,933 21		2,752,797 63	4,510,730 84	3,436,463 64	1,074,267 20	
" 1884	1,074,267 20		3,300,618 42	4,380,885 62	3,238,544 93	1,142,330 69	
" 1885	1,142,330 69		2,378,897 85	3,521,228 54	2,730,976 08	790,251 56	
" 1886	790,251 56		3,046,969 27	3,837,350 83	2,895,232 97	941,997 86	
Aggregate	\$24,967,340 07	\$285,065 83	\$74,972,281 64	\$99,654,564 88	\$74,000,357 87	\$25,908,346 93	\$285,065 83
Territory	10,723 19	1,192 32	28,019 32	37,550 19	26,871 96	11,944 64	1,192 32
State	\$24,956,625 88	\$283,873 51	\$74,944,262 32	\$99,617,014 69	\$74,003,485 91	\$25,897,402 29	\$283,873 51

1 Taken from Treasurer's account in Auditor's Ledger to July 5, 1835; for following years, from Tables Nos. 124 and 125, Auditor General's Report for 1874, and Tables Nos. 205 and 206 *infra*.

2 Difference between balance on Auditor's books of State Treasurer's account and amount in Treasury to Nov. 30, 1842, made up of outstanding warrants, and other matters; for remaining years the difference is equal to the outstanding warrants other than Internal Improvement Warrants.

3 For 1839, 1840, 1841, as printed in Treasurer's Reports; for other years from his cash account.

*Fiscal Year from 1829 to 1886 inclusive; also, the Balance charged or credited Treasurer, the out-Fiscal Year; also, Receipts for interest on funds deposited in Bank, and for fees and charges from*

1 Warrants Outstanding at Close of Year, etc.	2 Balance in the Treasury at Close of Year.	3 Amount Over- drawn.	Interest on Funds Deposited.	Fees and Charges.					Years.
				Auditor General.	Land Office.	Secretary of State.	State Treasurer.	Ex. Office and Ins. Bureau.	
	\$74 00								1829
		\$473 37							1830
	401 34								1831
	3,009 78								1832
	2,787 06								1833
	4,450 92								1834
		718 95							1835
	1,221 45								1836
c \$281 55	27,412 11								1836
	96,374 59								1837
5,437 00	721,357 70								1838
107,199 22	532,850 42								1839
77,617 51	80,102 30								1840
127,183 94	89,100 15								1841
287,977 48	70,522 29								1842
33,430 23	85,789 55								1843
8,726 19	36,424 97								1844
11,607 67	18,802 81								1845
12,221 65	78,561 00								1846
2,165 88	64,470 33								1847
1,055 43	52,736 98								1848
150 08	55,597 47								1849
697 58	36,057 85								1850
147 98	97,391 21								1851
147 98	116,555 21								1852
147 98	375,773 68								1853
147 98	553,001 08		\$1,553 86						1854
147 98	516,623 13		29,928 43						1855
47 73	388,015 77		20,067 40	\$238 28					1856
47 73	158,690 43		9,130 37	499 64					1857
47 73	176,384 93		2,445 80	470 80					1858
3 86	163,577 22		3,110 74	469 67					1859
9,003 86	134,621 88			1,332 39					1860
1,154 74		27,179 79		576 35					1861
587 12	200,794 62		4,256 77	556 89					1862
517 13	364,121 08		5,314 89	943 90					1863
2 52	440,407 27		5,352 50	17 00					1864
2 52	468,401 81		10,495 86	33 74					1865
2 52	579,007 32		14,589 15	28 54					1866
2 52	582,118 96		22,760 75	1,450 53	\$511 65	\$58 70			1867
2 52	1,130,229 67		29,359 94	1,928 86	1,060 92	179 65			1868
	834,069 72		38,382 47	1,527 87	1,043 30	293 95			1869
	458,307 97		17,153 41	1,406 73	2,776 00	292 01	\$166 50		1870
	604,122 66		21,395 23	1,389 63	2,183 55	303 60	194 90		1871
	977,224 03		29,095 05	1,729 90	3,096 49	654 58	10 00		1872
	854,713 44		32,278 43	1,902 34	3,350 75	804 95	2 20	f \$1 25	1873
	1,070,274 32		41,636 70	1,548 28	2,370 52	809 41	1 00		1874
	1,224,106 50		50,467 92	2,111 33	1,894 05	697 50			1875
	1,064,005 30		44,328 75	2,306 81	1,946 35	637 60			1876
	609,771 23		31,718 16	1,646 85	1,569 24	544 39	2 00		1877
	400,340 35		19,902 81	2,245 75	1,412 86	545 40			1878
	606,267 53		16,115 43	2,257 88	1,250 12	508 28	1 75		1879
	1,578,643 01		32,763 05	4,207 22	2,004 05	636 56			1880
	1,793,362 07		89,144 72	3,870 34	2,549 78	800 97			1881
	1,757,933 21		73,952 60	4,065 05	3,089 07	907 61			1882
	1,074,267 20		3,424 12	1,804 46	1,055 71				1883
	1,142,330 69		42,238 16	3,558 53	1,337 77	853 10			1884
	790,251 56		43,213 72	2,886 33	1,263 12	773 98	22 22	g 27 35	1885
	941,997 86		29,068 87	3,024 97	1,915 39	848 71	19 18	g 6 00	1886
\$687,913 87	\$26,340,567 08	\$28,572 11	\$81,510 50	\$53,734 52	\$37,449 42	\$12,195 61	\$419 75	\$63 80	
	11,944 64	1,192 32							
\$687,913 87	\$26,328,622 44	\$27,179 79	\$81,510 50	\$53,734 52	\$37,449 42	\$12,195 61	\$419 75	\$63 80	

4 As appears from Treasurers' cash account in his books.

a Accounts of Territorial Treasurer not finally closed until July 5, 1886, at which date the balance in the Territorial Treasury, \$1,221.45, was transferred to the State Treasury.

b State Treasury organized, and Auditor General's Books opened March 1, 1886.

c Balance of Contingent Fund in hands of State Treasurer.

See bottom of page 272 for additional notes.



**Table No. 205.—Net Cash Receipts, Land Warrant Receipts, Double and Fictitious**

Time.	From Sale of Bonds.	From Direct Taxes.	From Specific Taxes.	From Sale of Lands. <sup>1</sup>	Interest on Part-Paid Lands. <sup>2</sup>	From United States, Five Per Cent on Sale of Pub- lic Lands.
<sup>4</sup> March 1, 1836, to Sep- tember 30, 1874.....	\$5,751,256 32	\$10,104,946 48	\$4,935,570 07	\$3,781,968 89	\$2,324,879 27	\$734,296 59
<sup>4</sup> Fiscal Year closing September 30, 1875.....		908,434 50	547,333 39	58,868 32	67,562 33	21,289 31
<sup>4</sup> Fiscal Year closing September 30, 1876.....		521,232 50	527,565 59	86,884 39	77,908 92	1,327 18
<sup>4</sup> Fiscal Year closing September 30, 1877.....		720,874 80	512,904 08	61,371 98	63,589 48	3,071 65
<sup>4</sup> Fiscal Year closing September 30, 1878.....		1,071,021 30	635,220 51	86,570 73	62,010 11	966 68
<sup>4</sup> Fiscal Year closing September 30, 1879.....		849,381 30	531,740 82	102,031 14	63,145 74	606 91
<sup>4</sup> Fiscal Year closing September 30, 1880.....		1,153,098 21	619,337 90	152,960 71	57,447 87	452 27
<sup>4</sup> Fiscal Year closing September 30, 1881.....		804,881 21	750,089 29	203,424 30	54,011 01	.....
<sup>4</sup> Fiscal Year closing September 30, 1882.....		1,142,734 55	676,932 09	293,981 39	47,909 67	18,973 57
<sup>4</sup> Fiscal Year closing September 30, 1883.....		1,021,091 23	830,989 32	198,046 54	50,812 25	.....
<sup>4</sup> Fiscal Year closing September 30, 1884.....		1,474,672 23	802,198 81	109,075 22	41,739 64	23,115 40
<sup>4</sup> Fiscal Year closing September 30, 1885.....		898,123 90	867,675 67	80,724 48	40,648 79	15,468 80
Fiscal Year closing September 30, 1886.....		1,655,361 40	812,711 75	142,306 56	39,000 85	13,545 27
Footings .....	\$5,751,256 32	\$22,320,751 64	\$13,050,299 19	\$5,358,233 65	\$2,990,640 98	\$836,112 63

Deduct Net Cash and Gross Expenditures, See Table No. 206.....

Balance in Treasury, Sept. 30, 1886, Table No. 2.....

<sup>1</sup> See Table No. 207.<sup>2</sup> See Table No. 206.<sup>3</sup> See Table No. 185.<sup>4</sup> See Table No. 210, pp. 246 and 247, Auditor General's Report for 1885.<sup>a</sup> See notes to Table No. 5, p. 9, Auditor General's Report for 1875.<sup>b</sup> See notes to Table No. 4, p. 9, Auditor General's Report for 1876.<sup>c</sup> See notes to Table No. 6, p. 12, Auditor General's Report for 1877.

Notes to Table No. 204, pages 270 and 271.

<sup>d</sup> Includes \$42.87 cross entry of January 14, 1859, being amount of Warrant No. 1243, issued February 19, 1842, in favor of C. B. H. Fessenden, charged to General Fund and credited to State Treasurer; afterward this warrant was canceled before payment, as it was for the same item and amount as Warrant 1198, of February 16, paid June 3, 1842; Warrant No. 1198 was erroneously reported outstanding, and the discrepancy in balances, as appeared from the State Treasurer's and Auditor General's books, was excessive by such amount until said cross entry of January 14, 1859.

<sup>e</sup> See note "e," p. 206, Auditor General's Report for 1881.<sup>f</sup> Executive office.<sup>g</sup> Insurance Bureau.

Receipts to the State Treasury, from March 1, 1836, to September, 30, 1886, inclusive.

From St. Mary's Falls Ship Canal.	Miscellaneous.	Net Cash Receipts. <sup>2</sup>	Land Warrants. <sup>1</sup>	Double and Fictitious.		Gross. <sup>3</sup>	Years.
				Sale of Bonds.	Refundings and Re- imbursements.		
\$406,514 80	\$5,665,306 72	\$33,704,758 14	\$3,566,291 85	{ \$3,068,015 15 16,560 18 }	{ \$687,789 35 3,686,423 68 }	\$44,760,588 86	1836 to 1874
18,850 00	471,112 72	2,088,451 57	72,382 23	a { 17,935 67 00 }	a { 14,129 70 16,080 88 }	2,208,929 55	1875
14,668 03	449,798 71	1,679,375 32	34,445 67	-----	b { 3,131 89 27,453 41 }	1,744,406 29	1876
21,910 94	385,776 73	1,769,479 66	32,668 14	-----	c { 572 52 31,104 45 }	1,838,824 77	1877
20,921 13	401,083 14	2,277,743 60	70,350 82	-----	d { 1,626 98 11,188 54 }	2,380,914 44	1878
21,000 00	507,328 67	2,075,184 58	67,951 74	-----	e { 39 23 82,637 17 }	2,225,812 77	1879
19,500 00	627,555 44	2,630,360 30	54,667 35	-----	f { 1,880 49 106,923 76 }	2,738,321 90	1880
25,422 96	614,562 15	2,452,370 92	51,016 31	-----	g { 3,445 02 100,455 82 }	2,607,268 07	1881
2,084 53	521,552 18	2,704,167 96	112,440 62	-----	b { 210 14 99,265 71 }	2,916 084 45	1882
3 00	516,307 22	2,617,249 56	48,183 65	-----	i { 6,182 14 31,182 23 }	2,752,797 63	1883
-----	699,339 31	3,153,140 64	84,215 20	-----	j { 1,840 99 67,421 59 }	3,306,618 42	1884
-----	392,965 91	2,295,907 55	44,952 88	-----	k { 377 56 37,959 86 }	2,378,897 85	1885
-----	256,513 10	2,919,437 93	35,207 96	-----	l { 199 43 92,153 96 }	3,046,999 27	1886
\$550,875 39	\$11,508,178 00	\$62,367,817 75	\$4,294,773 94	\$3,122,811 00	\$5,161,061 08	\$74,945,483 77	
-----	-----	61,435,319 89	-----	-----	-----	74,008,485 91	
-----	-----	\$641,997 86	-----	-----	-----	\$941,997 86	

<sup>1</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1878.

<sup>2</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1879.

<sup>3</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1880.

<sup>4</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1881.

<sup>5</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1882.

<sup>6</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1883.

<sup>7</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1884.

<sup>8</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1885.

<sup>9</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1886.

Table No. 206.—Net Cash Expenditures, Land Warrant Expenditures, Double and Fictitious

Time.	State Debt.			Interest Paid on Trust Funds. <sup>1</sup>	Interest on Part-Paid Lands Paid to Educational Institutions. <sup>2</sup>	To State Institutions. <sup>3</sup>	For New State Offices and New Capitol.
	Bonds.	Interest.	Exchange and Commission.				
<sup>6</sup> March 1, 1836, to Sept. 30, 1874.....	\$3,300,479 76	\$4,613,579 20	\$179,433 58	\$2,417,232 08	\$1,955,488 86	\$4,083,188 38	\$419,542 64
<sup>6</sup> Fiscal Year closing Sept. 30, 1875.....	a 110,050 03	c 92,303 26	e 3,403 84	208,185 46	66,723 39	426,952 97	217,918 18
<sup>6</sup> Fiscal Year closing Sept. 30, 1876.....	b 53,000 00	d 84,422 50	e 2,040 11	213,158 40	72,256 69	428,383 58	225,342 36
<sup>6</sup> Fiscal Year closing Sept. 30, 1877.....	f 1,000 00	j 82,690 00	.....	241,438 70	26,785 19	504,189 29	209,110 19
<sup>6</sup> Fiscal Year closing Sept. 30, 1878.....	m 433,000 00	n 75,500 32	e 14,476 80	222,693 39	62,991 29	550,575 48	396,173 76
<sup>6</sup> Fiscal Year closing Sept. 30, 1879.....	o 8,000 00	p 56,530 00	.....	228,403 36	66,977 41	467,171 80	79,304 64
<sup>6</sup> Fiscal Year closing Sept. 30, 1880.....	.....	r 55,770 00	.....	236,889 37	42,307 87	438,530 49	3,020 14
<sup>6</sup> Fiscal Year closing Sept. 30, 1881.....	l 1,000 00	55,920 00	.....	960,017 19	v 363,309 74	590,451 72	3,728 13
<sup>6</sup> Fiscal Year closing Sept. 30, 1882.....	w 4,000 00	x 56,681 83	e 200 00	579,285 20	128,431 88	818,978 96	1,251 73
<sup>6</sup> Fiscal Year closing Sept. 30, 1883.....	z 591,000 00	*a 38,210 00	e 200 00	765,115 23	72,003 27	774,570 63	.....
<sup>6</sup> Fiscal Year closing Sept. 30, 1884.....	*c 68,000 00	*d 21,848 16	e 10,313 36	730,456 77	70,577 19	954,313 43	2,803 76
<sup>6</sup> Fiscal Year closing Sept. 30, 1885.....	*c 3,000 00	*d 16,380 00	e 415 00	804,374 50	v 18,701 68	899,838 35	1,260 98
Fiscal Year closing Sept. 30, 1886.....	.....	*d 16,065 00	.....	749,054 34	109,277 00	1,087,396 99	11,035 20
Footings.....	\$4,566,529 76	\$5,265,850 27	\$210,482 19	\$3,356,283 99	\$2,291,718 62	\$12,029,544 06	\$1,570,291 71
	h1,357,243 27	h 475,651 04	Add balance in Treasury, Sept. 30, 1886—Table No. 2.				
	\$5,923,773 03	\$5,741,501 31	Receipts to Treasury from March 1, 1836, to Sept. 30,				

<sup>1</sup> Interest paid on Trust Funds until 1881—See Table No. 210.<sup>2</sup> See Table No. 210.<sup>3</sup> See Table No. 211.<sup>4</sup> See Table No. 185.<sup>5</sup> See Table No. 207.<sup>6</sup> See Table No. 211, pp. 248 and 249, Auditor General's Report for 1885.<sup>a</sup> Two-Million-Loan Bonds, \$101,000.00; Renewal-Loan Bonds, \$1,000.00; War-Bounty Bonds, \$3,000.00; War Bond, \$50.00.<sup>b</sup> Two-Million-Loan Bonds, \$49,000.00; Renewal-Loan Bonds, \$3,000.00; on War-Bounty Bonds, \$1,000.00.<sup>c</sup> On Two-Million-Loan, \$59,880.28; on Renewal-Loan, \$6,460.00; on War-Bounty Bonds, \$25,932.98.<sup>d</sup> On Two-Million-Loan, \$53,212.50; on Renewal Loan, \$5,940.00; on War-Bounty Bonds, \$26,270.00.<sup>e</sup> Premium paid under Joint Resolution No. 1, 1875.<sup>f</sup> See notes to Table No. 5, p. 9, Auditor General's Report for 1875.<sup>g</sup> See notes to Table No. 4, p. 9, Auditor General's Report for 1876.<sup>h</sup> Received in payment for Michigan Central and Michigan Southern Railroads, placed in "Re-

fundings and Reimbursements" column and omitted from "Bond" column.—See notes "t" "u,"

Table No. 129, p. 378, Auditor General's Report for 1874.

<sup>i</sup> Two-Million Loan.<sup>j</sup> On Two-Million Loan, \$52,655.00; on Renewal Loan, \$5,850.00; on War-Bounty Bonds, \$24,185.00.<sup>k</sup> See notes to Table No. 6, p. 12, Auditor General's Report for 1877.<sup>l</sup> See notes to Table No. 6, p. 10, Auditor General's Report for 1878.

Expenditures from the State Treasury, from March 1, 1886, to September 30, 1886, inclusive.

On Acc't of St. Mary's Canal.	Miscellaneous.	Net Cash Ex- penditures. <sup>4</sup>	Land Warrants. <sup>5</sup>	Double and Fictitious.		Gross. <sup>4</sup>	Years.
				Bonds.	Refundings and Reim- bursements.		
\$241,495 80	\$15,424,043 52	\$22,634,483 82	\$3,536,291 85	{ \$16,890 18 3,068,015 15 }	{ \$3,688,423 69 687,739 35 }	\$42,699,314 04	1886 to 1874
45,377 09	756,705 70	1,929,619 39	72,382 23	f 17,935 67	f { 16,080 38 14,129 70 }	2,050,097 37	1875
19,145 26	741,727 62	1,844,476 52	34,445 67	g -----	g { 27,453 41 3,181 89 }	1,909,507 49	1876
11,522 67	1,146,977 69	2,223,713 73	32,668 14	k -----	k { 31,104 45 572 52 }	2,288,058 84	1877
11,388 82	721,374 62	2,487,174 48	70,350 32	l -----	l { 11,193 54 1,626 98 }	2,570,845 32	1878
45,970 58	916,999 61	1,899,257 40	67,951 74	p -----	p { 32,637 17 39 26 }	2,019,885 59	1879
20,396 79	861,160 16	1,657,974 82	54,697 35	s -----	s { 106,923 76 1,380 49 }	1,820,946 42	1880
7,244 09	982,590 47	2,237,651 86	51,016 31	u -----	u { 100,455 82 3,445 02 }	2,392,599 01	1881
4 03	1,150,633 22	2,739,596 84	112,440 62	y -----	y { 99,265 71 210 14 }	2,951,513 31	1882
-----	1,059,816 44	3,300,915 57	48,183 65	zb -----	zb { 81,182 28 6,182 14 }	3,436,463 64	1883
-----	1,231,964 48	3,085,077 15	84,215 20	zc -----	zc { 67,421 59 1,840 99 }	3,238,554 98	1884
-----	941,119 53	2,647,686 68	44,952 88	zf -----	zf { 37,959 86 377 56 }	2,730,976 98	1885
-----	794,861 10	2,767,691 63	35,207 98	zg -----	zg { 92,153 93 199 43 }	2,895,252 97	1886
\$402,545 13	\$26,732,074 16	\$61,425,319 89	\$4,294,773 94	\$3,122,311 00	\$5,161,061 06	\$74,003,485 91	
-----	-----	941,997 86	-----	-----	-----	941,997 86	
1886—Table No. 206.....	-----	\$62,367,317 75	-----	-----	-----	\$74,945,483 77	

m Two-Million Loan, \$281,000.00; Renewal Loan, \$93,000.00; War-Bounty Bonds, \$58,000.00.

n On Two-Million Loan, \$44,210.00; on Renewal Loan, \$6,322.33; on War-Bounty Bonds, \$24,966.99,

o Renewal-Loan.

p On Two-Million Loan, \$35,460.00; on War-Bounty Bonds, \$21,070.00.

q See notes to Table No. 6, p. 10, Auditor General's Report for 1879.

r On Two-Million Loan, \$35,400.00; on War-Bounty Bonds, \$20,370.00.

s See notes to Table No. 6, p. 10, Auditor General's Report for 1880.

t On Two-Million Loan, \$35,200.00; on War-Bounty Bonds, \$20,720.00.

u See notes to Table No. 6, p. 10, Auditor General's Report for 1881.

v Deduct this amount from the footing of the other items in this column, and from the items in the other columns in the extension:—see note "c," Table No. 210.

w War-Bounty Bonds, \$1,000.00; Adjusted Bonds, \$3,000.00.

x On Two-Million Loan, \$35,610.00; on War-Bounty Bonds, \$20,760.83; on Adjusted Bonds, \$261.00.

y See notes to Table No. 6, p. 10, Auditor General's Report for 1882.

z Two-Million Loan, \$390,000.00; War-Bounty Bonds, \$1,000.00.

za On Two-Million Loan, \$17,700; on War-Bounty Bonds, \$20,510.00.

zb See notes to Table No. 6, p. 10, Auditor General's Report for 1883.

zc War-Bounty Bonds.

zd On War-Bounty Loan.

ze See notes to Table No. 6, p. 10, Auditor General's Report for 1884.

zf See notes to Table No. 6, p. 10, Auditor General's Report for 1885.

zg See notes to Table No. 6, p. 10, Auditor General's Report for 1886.

**Table No. 207.—Net Receipts for Sale of Lands—Cash**

Fiscal Year.	University.	Normal School.	Primary School.	Agricultural College.	Asylum.	State Building.	State Salt Spring.
1836 to 1874 inclusive.	\$485,368 13	\$59,606 02	\$2,178,780 37	\$107,879 14	\$42,917 55	\$29,090 73	\$38,273 68
a 1875 .....	5,665 00	1,112 98	b 39,929 10	5,389 24	80 00	112 50	207 00
a 1876 .....	3,902 79	1,149 68	c 62,178 38	5,549 80	628 98	372 50	.....
a 1877 .....	2,886 45	120 00	d 47,788 34	2,337 22	1,070 00	404 40	600 00
a 1878 .....	4,575 33	.....	e 62,048 80	9,619 99	680 00	.....	930 00
a 1879 .....	6,984 29	2,394 00	f 72,620 64	8,590 53	878 12	68 25	727 08
a 1880 .....	7,132 50	820 00	h 112,856 17	12,762 23	1,213 60	2,244 85	3,270 84
a 1881 .....	14,250 62	2,000 13	i 154,922 00	20,281 18	2,571 89	.....	771 50
a 1882 .....	5,562 72	1,440 00	j 214,812 21	51,440 27	1,800 00	2,729 78	1,406 63
a 1883 .....	7,799 52	790 00	k 139,753 17	33,656 38	560 00	367 50	1,854 04
a 1884 .....	2,421 40	419 38	l 80,732 26	13,902 87	800 00	507 00	755 68
a 1885 .....	1,556 06	500 00	m 59,379 49	12,460 87	322 00	555 53	1,153 24
a 1886 .....	5,191 31	553 75	n 94,857 15	16,545 31	480 00	14,156 00	600 00
Footings .....	\$503,296 72	\$70,906 92	\$3,295,628 08	\$301,333 58	\$53,690 13	\$60,609 04	\$50,549 69

<sup>1</sup> Includes collections for trespass.

a See Table No. 212, pp. 250 and 251, Auditor General's Report for 1885.

b Includes \$598.80 of Escheats.

c Includes \$1,223.72 of Escheats.

d Includes \$135.04 of Escheats.

e Includes \$101.00 of Escheats.

**Table No. 208.—Net Cash (Interest and Penalty) received from holders of**

Fiscal Year.	University.	Normal School.
a 1836 to 1874, inclusive .....	\$427,180 95	\$51,385 08
a 1875 .....	7,783 53	1,254 67
a 1876 .....	7,856 33	1,176 72
a 1877 .....	7,047 67	1,183 30
a 1878 .....	7,227 00	1,121 07
a 1879 .....	6,984 29	1,056 43
a 1880 .....	6,063 47	991 76
a 1881 .....	5,736 53	953 01
a 1882 .....	4,521 04	757 50
a 1883 .....	4,372 51	656 28
a 1884 .....	3,793 17	626 69
a 1885 .....	3,780 96	597 47
a 1886 .....	3,483 33	538 06
Footings .....	\$495,233 15	\$62,196 04

a See Table No. 213, pp. 250 and 251, Auditor General's Report for 1885.

and Warrants—from March 1, 1886, to September 30, 1886.

Internal Improvement.		Swamp Lands.		Net Total.		Aggregate.	Years.
Cash.	Warrants.	Cash. <sup>1</sup>	Warrants.	Cash.	Warrants.		
\$172,282 00	\$500,916 79	\$712,861 27	\$3,085,375 08	\$3,781,968 89	\$5,586,291 85	\$7,368,280 74	1886 to
300 00		6,771 90	72,382 23	58,868 32	72,332 23	181,250 55	1874
		13,109 78	34,445 67	86,884 39	34,445 67	121,330 06	1875
		6,170 57	32,668 14	61,371 98	32,668 14	94,040 12	1876
100 00		8,618 61	70,550 32	86,570 73	70,360 32	156,921 05	1877
275 39		9,692 83	67,951 74	102,031 14	67,951 74	169,982 88	1878
	50 00	11,660 47	54,617 35	152,960 71	54,667 35	207,628 06	1879
		8,626 98	51,016 31	203,424 30	51,016 31	254,440 61	1880
		14,780 78	112,440 62	268,981 39	112,440 62	406,422 01	1881
		12,265 93	48,183 65	198,046 54	48,183 65	246,230 19	1882
		29,636 65	84,215 20	109,075 22	84,215 20	193,290 42	1883
		4,797 29	44,952 88	80,724 48	44,952 88	125,677 36	1884
		9,922 04	35,207 98	142,305 56	35,207 98	177,513 54	1885
							1886
\$172,207 89	\$500,966 79	\$849,913 10	\$3,793,807 15	\$5,358,233 65	\$4,294,773 94	\$9,653,007 59	

<sup>f</sup> Refundings exceed the receipts by this amount, therefore this amount is deducted from the amount in this column and from the other numbers in the extension.

<sup>g</sup> Includes \$840.74 of Escheats.

<sup>h</sup> Includes \$1,730.79 of Escheats.

<sup>i</sup> Includes \$160.00 of Escheats.

<sup>j</sup> Includes \$1,239.71 from sale of D. and M. R. R. lands, sold under Act 275, 1881.

<sup>k</sup> Includes \$4.00 from sale of D. and M. R. R. lands, under Act 275, 1881.

*Certificates of Part-Paid Lands; Interest on Loans; also, Trespass and Rent.*

Primary School.	Agricultural College.	Asylum.	State Building.	State Salt Spring.	Swamp Land. <sup>1</sup>	Total.
\$1,612,515 22	\$19,335 08	\$29,067 97	\$21,740 62	\$29,198 01	\$124,476 34	\$2,324,879 27
45,700 81	6,869 72	1,304 83	440 49	798 14	3,414 84	57,562 33
54,970 41	8,501 66	1,086 06	280 36	841 08	3,379 82	77,908 92
42,928 54	9,576 93	1,064 96	225 89	958 63	8,314 04	63,599 43
40,805 80	7,182 66	1,067 54	194 03	921 66	3,459 85	62,010 11
42,212 26	7,610 77	1,189 44	828 00	828 07	2,972 48	63,145 74
38,361 97	7,714 54	917 56	14 87	707 15	2,768 56	57,447 87
33,085 12	9,573 37	859 93	553 72	562 85	2,576 43	54,011 01
29,519 30	8,672 61	666 53	523 00	544 54	2,676 15	47,969 67
27,782 06	14,121 06	596 32	530 08	498 62	2,236 32	50,812 25
24,555 55	9,562 05	662 81	666 42	436 71	1,807 24	41,799 64
22,793 78	10,294 14	468 56	661 53	663 54	1,383 74	40,643 79
21,524 51	10,175 29	550 08	1,104 85	384 20	1,281 08	39,000 86
\$2,036,740 33	\$126,620 88	\$49,691 60	\$27,216 91	\$37,347 18	\$155,542 84	\$2,990,640 93

<sup>1</sup> Does not include collections for trespass.

Table No. 209.—Amounts paid to Members of Boards

Fiscal Year.	Educational Institutions.			Asylums.			
	University.	Normal School.	Agricultural College.	Michigan Soldiers' Home.	Educational.		
					State Public School.	Institution for D. and D.	School for the Blind.
a 1882.....	\$512 82	\$778 44	\$506 29	-----	\$768 92	\$312 05	\$223 75
a 1883.....	717 52	1,390 08	467 70	-----	790 38	402 00	163 80
a 1884.....	617 88	865 80	576 38	-----	819 40	455 90	230 00
a 1885.....	388 21	927 51	1,284 54	\$147 26	745 35	880 30	186 20
b 1886.....	490 25	648 37	655 25	415 70	667 59	268 50	352 55
Footings.....	\$2,835 68	\$4,100 20	\$3,580 11	\$562 96	\$3,761 94	\$1,819 75	\$1,156 30

a See Table No. 214, pp. 252 and 253, Auditor General's Report for 1885.

Table No. 210.—Disbursements to Educational Institutions from State Treasury in Payment of Sur-

## Interest Paid by State on Trust Funds.

Fiscal Year.	Primary Schools.			University.	Normal School.	Agricultural College.
	Interest on Funds.	Surplus— Sec. 1, Art. 14, St. Con.	Total.			
a 1886 to 1874, inclusive.....	\$1,844,236 95	-----	\$1,844,236 95	\$514,796 98	\$38,524 08	\$19,674 07
a 1875.....	166,655 13	-----	166,655 13	30,717 98	3,095 11	7,717 24
a 1876.....	170,881 74	-----	170,881 74	30,969 81	3,162 54	8,124 31
a 1877.....	198,594 03	-----	198,594 03	31,246 95	3,201 08	8,396 64
a 1878.....	179,302 25	-----	179,302 25	31,445 24	3,205 28	8,740 62
a 1879.....	183,849 01	-----	183,849 01	31,877 53	3,297 09	9,409 73
a 1880.....	190,876 86	-----	190,876 86	32,368 51	3,373 72	10,240 28
a 1881.....	199,981 60	\$712,070 33	912,051 83	33,063 77	3,454 66	11,426 93
a 1882.....	213,861 87	314,044 98	527,906 85	33,836 39	3,594 92	12,957 04
a 1883.....	236,951 61	433,448 03	710,399 64	34,352 09	3,622 12	16,741 35
a 1884.....	234,771 90	438,665 68	673,437 53	34,618 66	3,661 51	18,739 02
a 1885.....	233,390 11	507,822 36	746,232 47	34,755 82	3,690 38	19,645 83
1886.....	244,354 14	445,406 57	689,760 71	34,997 15	3,722 53	20,571 65
Footings.....	\$4,292,707 10	\$2,901,530 25	\$7,194,237 35	\$308,111 88	\$79,550 02	\$178,384 74

a See Table No. 215, pp. 252 and 253, Auditor General's Report for 1885.

of State Institutions under Sec. 5, Act 206, 1881.

For Insane.			Reformatory Institutions.					Aggregate.
Eastern.	Michigan.	Northern.	Industrial Home for Girls. <sup>1</sup>	Reform School. (Boys.)	State House of Correction.	State House of Correct'n and Prison U. P.	State Prison.	
\$149 80	\$261 75	\$1,079 42	\$701 88	\$515 30	\$715 10	-----	\$624 25	\$7,388 77
122 10	280 25	1,088 88	1,078 81	648 00	676 30	-----	647 80	8,506 62
156 92	163 55	1,142 81	1,199 95	577 30	591 15	-----	851 35	7,749 84
221 98	229 65	1,609 53	1,244 68	783 40	1,019 20	-----	1,854 15	10,590 91
398 66	400 70	1,345 06	1,120 24	589 24	1,546 45	\$622 75	1,146 80	11,232 41
\$1,118 91	\$1,455 90	\$6,765 70	\$5,345 06	\$3,107 24	\$4,548 20	\$622 75	\$4,624 35	\$45,405 05

<sup>1</sup> From Table No. 38, pp. 42 and 43.

<sup>1</sup> "Reform School for Girls" until 1883.

plus of Specific Taxes, Interest on Trust Funds and Interest Received on Part-Paid Land Certificates.

From Receipts for Interest on Part-Paid Certificates of Sale of Educational Lands.						
Total.	Fiscal Year.	University.	Normal School.	Agricultural College.	Primary School.	Total.
\$2,417,232 06	a 1836 to 1874, inclusive	\$392,436 88	\$50,556 27	\$16,990 77	\$1,495,504 94	\$1,965,488 86
208,185 46	a 1875.....	7,767 98	1,182 77	6,938 76	50,843 98	66,723 39
213,158 40	a 1876.....	7,381 51	1,094 84	10,993 58	58,067 26	72,256 69
241,438 70	a 1877.....	7,017 41	530 03	6,776 22	12,461 53	26,785 19
222,698 39	a 1878.....	854 73	4,068 71	4,579 99	55,197 32	62,991 29
223,403 86	a 1879.....	15,044 42	1,034 51	7,192 29	42,716 19	66,977 41
226,889 37	a 1880.....	2,840 51	911 77	7,558 87	36,077 74	42,207 87
980,017 19	a 1881.....	5,447 82	938 86	9,024 92	b 379,711 34	c 363,239 74
579,265 20	a 1882.....	4,562 08	773 60	11,934 58	111,161 62	128,431 88
735,115 23	a 1883.....	7,905 49	568 68	9,397 75	64,111 85	72,008 27
780,456 77	a 1884.....	3,791 77	616 00	8,663 92	57,505 50	70,577 19
804,374 50	a 1885.....	3,785 20	623 16	9,954 14	b 83,044 18	c 18,701 68
749,054 34	a 1886.....	5,416 15	545 47	9,349 03	104,798 65	109,277 00
\$3,356,238 99	Footings.....	\$446,499 12	\$63,454 17	\$119,054 82	\$1,962,710 51	\$2,391,718 62

<sup>b</sup> This much of the transfer remained in the balance in the Interest Fund, and should be deducted from the footings of the remaining items in this column; also, from the items in the other columns in the extension.

<sup>c</sup> This is a minus quantity and should be deducted from the footings of the remaining items in this column.



**Table No. 211.**—*Amounts paid the several Institutions named, exclusive of Interest on Trust Funds and of Payments of Salaries to Officers of Asylums for Insane, and Acting Commissioner of D. D. and B., and, in some cases, Compensation to Managing Boards, prior to 1882.*

Fiscal Years.	Educational Institutions.				Reformatory Institutions.					Aggregate.
	University.	State Normal School.	Agricultural College.	Totals.	Industrial Home for Girls. <sup>1</sup>	Reform School (Boys.)	State House of Correction. <sup>2</sup>	State House of Correction and Prison, U. P.	State Prison. <sup>3</sup>	
1866 to 1874, inclusive.	\$242,421 80	\$204,537 45	\$418,977 18	\$865,938 23		\$652,938 67	\$552 95		\$808,318 97	\$1,371,940 59
1875.	49,500 00	16,091 86	18,000 11	84,191 97		25,000 00	2,706 55		42,000 00	70,706 55
1876.	58,000 00	12,743 12	13,357 52	84,100 64		28,500 00	82,659 80		21,133 33	132,273 13
1877.	59,000 00	17,568 89	23,978 18	100,547 07		38,375 00	130,522 85		13,965 00	166,362 85
1878.	60,125 00	53,226 01	25,528 42	138,179 43		24,500 00	113,317 37		11,000 00	150,317 37
1879.	90,625 00	36,900 89	7,070 79	134,606 68		44,187 51	47,125 08		30,288 38	125,575 97
1880.	94,750 00	21,452 51	22,455 15	138,657 66	\$5,424 88	36,500 00	36,911 00		13,000 00	92,885 88
1881.	87,000 00	24,948 82	30,673 90	142,672 72	56,940 44	52,350 00	83,440 58		13,000 00	142,631 02
1882.	112,250 00	38,512 95	41,481 90	192,194 85	68,934 68	61,500 00	51,100 00		21,294 65	232,839 33
1883.	106,525 00	23,616 20	11,009 50	140,660 70	40,121 11	57,625 00	50,043 35		40,800 00	188,589 46
1884.	90,575 00	28,287 86	30,306 00	149,468 86	43,485 50	76,250 00	83,700 00		22,300 00	230,735 50
1885.	95,500 00	29,475 53	43,184 50	168,160 03	36,070 95	65,000 00	50,960 00	\$5,000 00	52,440 00	237,270 95
1886.	99,075 00	24,277 00	23,859 00	147,211 00	31,188 44	75,000 00	38,200 00		34,465 35	181,573 79
Footings.	\$1,245,946 80	\$525,719 09	\$711,832 15	\$2,483,497 84	\$258,166 01	\$1,149,659 18	\$711,219 53	\$5,000 00	\$1,111,000 68	\$3,235,042 40

Fiscal Years.	Educational.			For Insane.			Totals of Educational and Reformatory.		
	Michigan Soldiers' Home.	State Public School.	Institution for D. and D.'s	School for the Blind. <sup>5</sup>	Eastern. <sup>6</sup>	Michigan. <sup>7</sup>		Northern. <sup>8</sup>	Criminals. <sup>9</sup>
1866 to 1874, inclusive.		\$98,001 00	\$783,097 94		\$11,899 87	\$652,312 71			\$1,845,311 56
1875.		52,440 00	45,022 83		101,091 62	73,500 00			272,054 45
1876.		44,450 00	47,476 50		91,033 31	38,550 00			216,509 81
1877.		56,025 00	46,170 90		108,948 47	25,638 00			236,779 37
1878.		43,900 00	42,935 62		144,096 08	29,997 00			280,578 68
1879.		50,250 00	43,398 49		66,613 18	56,907 08			216,999 15
1880.		38,710 00	46,180 91		94,081 87	75,963 40			237,016 95
1881.		43,100 00	41,995 41		67,475 06	90,439 88			305,147 96
Footings.		\$438,776 00	\$1,757,151 16		\$658,163 94	\$509,437 07			\$1,935,752 17

1866 to 1874, inclusive.	\$4,088,186 38
1875.	436,962 97
1876.	433,388 56
1877.	504,196 29
1878.	550,575 48
1879.	467,171 80
1880.	438,530 49
1881.	590,451 75

1888	40,200 00	41,824 50	84,425 00	133,224 38	144,769 30	\$29,411 01	422,954 77	386,024 18	818,978 06
1889	51,700 00	47,267 15	60,818 65	79,088 06	130,118 11	72,413 00	440,980 47	383,040 16	774,570 63
1890	39,160 00	70,862 16	64,900 59	61,102 05	123,495 05	151,251 00	574,100 07	390,204 38	964,813 43
1891	52,200 00	65,242 29	42,788 82	103,840 40	104,671 74	88,945 00	524,307 36	375,630 99	899,888 35
1892	89,000 00	65,368 62	28,750 00	102,127 80	161,231 12	228,447 45	758,314 20	323,064 79	1,087,368 99
Footings	\$125,000 00	\$987,116 00	\$1,402,543 86	\$200,142 06	\$1,142,722 01	\$567,548 06	\$110,557 14	\$5,748,540 24	\$12,029,544 06
Footings by Classes	\$125,000 00			\$2,389,801 72			\$3,836,202 10		

a See Table No. 216, pp. 254 and 255, Auditor General's Report for 1895.

1 "Reform School for Girls" until 1883.

2 Includes expenses of.

3 Officers' salaries not included prior to 1892, and amounts paid for Counties not included prior to 1883.

4 Includes the Blind to September 30, 1879.

5 Includes amounts paid for Counties for 1883 and subsequent years.

6 At Pontiac.

7 At Kalamazoo.

8 At Traverse City.

9 At Ionia.

**Table No. 212.—Abstract of the Several Classes of State Bonded Indebtedness—Amount of each Class Discharged; Amount of each, Outstanding; and Amount at which the Outstanding Bonds are Payable.**

No.	Acts Under which Issued.		For What Purposes.	When Payable.		Rate of Interest.	Face of Bonds.			Amount Payable at.
	Year.	Page.		Principal.	Interest.		Issued.	Discharged.	Outstanding.	
	1886	8	Expenses of State Gov't	May, 1886	May and Nov.	6 per ct.	-----	\$100,000 00	-----	
77	1887	162	{ Five-Million Loan..... }	January 1, 1886.			{ \$5,000,000 00 }			
1	1887	8	{ Internal Improvements..... }							
121	1888	262	{ Loan to Allegan & Marshall R. R. Co..... }	June 1, 1888.	Jan. and July	6 "	{ 100,000 00 }	5,179,000 00	5,271,000 00	\$12,149 97
124	1888	269	{ Loan to Vandalia & Tecumseh R. R. Co..... }	January 1, 1889.			{ 100,000 00 }			
16	1887	319	Loan to Palmyra & Jacksonburgh R. R. Co.....	November, 1842.	May and Nov.	7 "	-----	20,000 00	20,000 00	
53	1888	123	Building State Penitentiary	{ January 1, 1859 }	Jan. and July	6 "	{ 20,000 00 }	60,000 00	60,000 00	
92	1889	165		{ January 1, 1868 }			{ 40,000 00 }			
20	1888	66	Loan to Detroit & Pontiac R. R. Co.....	July, 1866.	Jan. and July	6 "	-----	100,000 00	100,000 00	
118	1888	249	Loan to University	July, 1868.	Jan. and July	6 "	-----	100,000 00	100,000 00	
73	1943	150	In payment of interest in default of full-paid Five-Million Loan Bonds	January 1, 1860.	Jan. and July	6 "	-----	363,324 00	363,324 00	
60	1949	102	Adjustment of part-paid Five-Million Loan Bonds	January 1, 1863.	Jan. and July	6 "	-----	1,909,452 03	1,909,452 03	
73	1849	150								
15	1844	15								
87	1846	117								
12	1846	10								
173	1849	238	In payment of Internal Improvement Warrants.	January 1, 1870.	Jan. and July	6 "	-----	265,450 00	265,450 00	
77	1869	117								
Issued	{ July 1, '89 }		Delinquent Tax Bonds				{ 31,000 00 }			
	{ July 1, '40 }						{ 120,400 00 }			
	{ Oct. 1, '42 }						{ 76,000 67 }			
6	1866	17	{ Re- newal of Peitentiary Loan.. University Loan.. Loan to Detroit & Pontiac R. R. Co. }	July 1, 1878.	Jan. and July	6 per ct.	-----	227,490 67	70 00	70 00
			{ Meet deficiency in revenue }	After July 1, 1880.	Jan. and July	7 "	-----	216,000 00	216,000 00	
							80,000 00	60,000 00	60,000 00	

1883	1881	1880	Renewal of Five-Million Loan of 1887.....	January 1, 1888 January 1, 1878 January 1, 1878 January 1, 1883	Jan. and July { 6 6 6 6	250,000 00 500,000 00 500,000 00 750,000 00	2,000,000 00	250,000 00 500,000 00 500,000 00 750,000 00
5	1881	605	Payment of expenses of Troops.....	At pleasure of State.....	Jan. and July 7	1,249,400 00	1,249,400 00	1,249,400 00
24 85 285	1884 1885 1886	59 139 641	For payment of bounties to volunteers.....	May 1, 1880.....	7	1,306,000 00	1,306,000 00	1,075,000 00
175	1886	478	Repairing St. Mary's Canal.....	July 1, 1879.....	6	100,000 00	100,000 00	100,000 00
Footings.....						\$13,267,116 69	\$253,070 00	\$243,219 97

\* Of this amount, \$2,619,450.72 only have been received by the State."—Auditor General's Report, 1847, p. 29.—\$1,387,000.00 on full-paid Bonds, and the balance on the remaining \$3,813,000.00 of the bonds.

† Adjustable at \$12,149.97.—170c Sec. 532, C. L.

‡ The amount of Adjusted Bonds issued to this date, to which will be added the amount at which the \$21,000.00 outstanding part-paid Bonds of the \$5,000,000.00 Loan—\$12,149.97—are adjustable, which will increase the amount of this Loan to \$1,921,601.96.

§ The principal of the part-paid Five Million-Loan Bonds which entered into and formed part of the amount of the adjusted bonds is:

To which has been added unpaid interest upon the part-paid Bonds.....

Giving for principal of the adjusted Bonds.....

‡ Paid from Canal Tolls;—payment guaranteed by State.

† See State Treasurer's Report for 1843, Statement "D."

\$1,921,601 96

\$865,980 25

\$86,641 74

Table No. 213.—Two-Million Loan Sinking Fund:—

Fiscal Year Closing—	Credits to Sinking Fund.						
	From Trust Funds.	One-third Mill Tax.	War Expenses Reimbursed by United States.	Discount on Bonds Purchased.	Surplus of Interest Appropriations.	From Specific Tax Fund.	Interest and Premium on U. S. Bonds.
Nov. 30, 1863	\$76,197 82	\$21,506 98	-----	-----	-----	-----	-----
" 1864	158,696 51	21,506 98	-----	-----	h \$36,000 00	-----	-----
" 1865	185,002 83	21,586 98	-----	-----	-----	-----	-----
" 1866	110,940 43	21,586 98	-----	-----	-----	-----	-----
" 1867	207,239 39	38,495 73	-----	-----	-----	-----	-----
" 1868	123,191 08	38,495 73	\$188,900 85	\$213 75	-----	-----	-----
" 1869	180,744 42	38,495 73	-----	1,949 41	-----	-----	-----
" 1870	109,564 57	38,495 73	19,035 55	906 01	183,768 70	-----	-----
Sept. 30, 1871	136,974 94	38,497 73	-----	-----	60,000 00	1 \$70,773 04	-----
" 1872	181,891 97	78,750 00	58,822 00	-----	-----	2,323 48	-----
" 1873	193,258 87	-----	-----	-----	-----	16,094 55	-----
" 1874	70,968 01	-----	-----	-----	-----	114,861 27	-----
" 1875	34,851 03	-----	-----	-----	-----	229,199 05	-----
" 1876	-----	-----	11,340 55	-----	-----	211,422 78	-----
" 1877	m { 12,489 84 197,075 79	-----	1,307 45	-----	-----	167,403 42	1 \$10,572 20
" 1878	-----	-----	-----	-----	-----	330,775 50	1 13,658 21
" 1879	-----	-----	-----	-----	-----	220,268 74	1 13,500 00
" 1880	-----	-----	-----	-----	-----	291,375 09	1 13,500 00
" 1881	-----	-----	-----	-----	-----	-----	1 8,375 00
" 1882	-----	-----	-----	-----	-----	200 00	o -----
" 1883	-----	-----	-----	-----	-----	200 00	o 361 88
" 1884	-----	-----	-----	-----	-----	10,313 86	-----
" 1885	-----	-----	-----	-----	-----	415 00	-----
" 1886	-----	-----	-----	-----	-----	-----	o 8,085 00
Footings..	\$1,979,152 00	\$357,256 57	\$279,536 40	\$3,069 17	\$228,768 70	\$1,666,225 26	\$63,052 29

## Surplus of Interest:

To War-Loan Sinking Fund (A. G. Report for '74, p. 14).....		\$784,398 85
"Two-Million-Loan Sinking Fund".....		228,768 70
From Specific Tax Fund.....	\$1,666,225 26	
Less amount transferred out, see note "n".....	305,395 27	1,360,829 99
Totals to Sinking Funds.....		\$2,378,968 54

Transactions in, from Opening to September 30, 1886.

		Disbursements from Sinking Fund.					
From U. S. Bonds Sold.	Total Credits.	Total Dis- bursements.	Paid Two- Million-Loan Bonds.	Premium on Bonds Purchased.	Amount of Bonds Purchased.	Amounts Transferred.	Fiscal Year.
-----	\$97,704 80	\$116,000 00	-----	-----	{ a \$45,000 00 b 71,000 00	-----	1868
-----	180,203 49	235,000 00	-----	-----	{ a 5,000 00 c 230,000 00	-----	1864
-----	241,509 61	270,000 00	-----	-----	{ c 270,000 00	-----	1865
-----	132,447 41	252,000 00	-----	-----	{ c 252,000 00	-----	1866
-----	245,735 12	-----	-----	-----	-----	-----	1867
-----	360,801 41	300,000 00	\$250,000 00	-----	{ c 25,000 00 d 9,000 00	-----	1868
-----	-----	-----	-----	-----	{ e 16,000 00 b 6,000 00	-----	-----
-----	221,189 56	177,490 09	-----	-----	{ c 15,000 00 d 73,000 00	f \$76,490 09	1869
-----	-----	-----	-----	-----	{ e 8,000 00 c 29,000 00	-----	-----
-----	301,765 56	108,000 00	-----	-----	{ d 47,000 00 e 32,000 00	-----	1870
-----	306,243 71	27,000 00	-----	-----	{ c 22,000 00 d 5,000 00	-----	1871
-----	322,457 45	112,000 00	-----	-----	{ d 102,000 00 e 10,000 00	-----	1872
-----	209,453 42	502,000 00	370,000 00	-----	{ e 98,000 00 d 36,000 00	-----	1873
-----	185,844 28	132,000 00	-----	-----	{ e 97,000 00 d 28,000 00	-----	1874
-----	264,050 08	580,231 74	-----	{ \$318 34 3,050 00	{ c 8,000 00 d 101,000 00	g 466,828 40	1875
-----	222,763 31	55,040 11	-----	{ 40 00 38 45	{ e 1,000 00 c 1,000 00	-----	-----
-----	368,888 20	324,001 14	-----	{ 1,885 68 115 98	{ d 49,000 00 e 8,000 00	-----	1876
-----	344,433 71	446,476 80	213,000 00	l 23,001 14	{ d 1,000 00 k 300,000 00	-----	1877
-----	233,768 74	8,000 00	{ e 98,000 00 e 8,000 00	c 11,509 00	{ d 38,000 00	-----	1878
-----	304,875 08	323,270 27	-----	-----	-----	-----	1879
-----	3,375 00	200 00	-----	-----	-----	-----	1880
-----	200 00	1,200 00	-----	c 200 00	d 1,000 00	n 322,270 27	1881
-----	\$3,000 00	3,561 88	591,561 88	c 200 00	e 1,000 00	p 361 68	1882
-----	10,313 36	73,313 88	590,000 00	c 10,313 36	e 63,000 00	-----	1883
-----	415 00	3,415 00	-----	415 00	c 3,000 00	-----	1884
-----	74,085 00	8,085 00	-----	-----	-----	p 8,085 00	1885
-----	-----	-----	-----	-----	-----	-----	1886
\$99,000 00	\$4,646,085 29	\$4,646,085 29	\$1,554,000 00	\$54,049 75	\$2,164,000 00	\$874,085 64	

a Temporary-Loan Bonds due.

b War-Loan Bonds, due January 1, 1886.

c War-Bounty Loan, due May 1, 1890.

d Two-Million-Loan Bonds.

e Renewal-Loan Bonds, due July 1, 1878.

f To War-Loan Sinking Fund.

g To General Fund, under J. R. No. 17, 1875.

h Act No. 22, 1864.

i \$36,978.04, less \$16,205.00—Vide Ledger, Sept. 30, 72.

j Interest.

k United States Bonds purchased.

l Premium and commission on U. S. Bonds purchased.

m See Table No. 3, A. G. Report for 1877.

n To General Fund, \$18,875.00; to Primary School interest Fund, \$305,535.27. See Table No. 3, A. G. Report for 1881.

o Premium.

p To General Fund.

Table No. 214.—Two-Million Loan,¹—Act No. 123, Laws of 1861.

Detail of Issue and Amount of Issue.					Fiscal Year Closing.	Retired through Two-Million-Loan Sinking Fund.			Amount of Loan Outstanding.	Interest M : 111
• Installments.		Total Issued.	By Purchase.			At Maturity.	Total Retired.			
Date of Issue.	When Maturing.		Amount.							
January 1, 1863.....	January 1, 1868.....	\$250,000 00	Nov. 30, 1863.				\$2,000,000 00	\$61,250 00		
" 1, 1863.....	" 1, 1873.....	500,000 00	" 1864.				2,000,000 00	122,500 00		
" 1, 1863.....	" 1, 1878.....	500,000 00	" 1865.				2,000,000 00	122,500 00		
" 1, 1863.....	" 1, 1883.....	750,000 00	" 1866.				2,000,000 00	122,500 00		
			" 1867.	a \$53,000 00		\$53,000 00	1,942,000 00	121,878 66		
			" 1868.	b 3,000 00	a \$198,000 00	198,000 00	1,744,000 00	111,720 00		
			" 1869.	c 6,000 00	a 3,000 00	75,000 00	1,669,000 00	102,525 00		
			" 1870.	b 28,000 00		47,000 00	1,622,000 00	99,263 36		
			Sept. 30, 1871.	c 44,000 00		5,000 00	1,617,000 00	97,170 00		
			" 1872.	d 3,000 00		102,000 00	1,515,000 00	97,351 20		
			" 1873.	c 9,000 00		463,000 00	1,052,000 00	76,522 41		
			" 1874.	d 19,000 00	b 370,000 00	28,000 00	1,023,000 00	62,984 06		
			" 1875.	c 20,000 00		101,040 00	922,000 00	59,890 28		
			" 1876.	d 9,000 00		48,000 00	873,000 00	53,362 50		
			" 1877.	a 43,000 00		1,000 00	872,000 00	52,355 00		
			Sept. 30, 1877.	c 46,000 00	c 243,000 00	281,000 00	591,000 00	44,270 00		
			" 1878.	d 3,000 00		591,000 00	591,000 00	36,460 00		
			" 1879.	d 1,000 00		584,000 00	584,000 00	35,470 00		
			" 1880.	d 1,000 00		583,000 00	583,000 00	35,400 00		
			" 1881.			582,000 00	582,000 00	35,400 00		
			" 1882.			581,000 00	581,000 00	35,400 00		
			" 1883.			580,000 00	580,000 00	35,400 00		
			Footings ..	\$605,000 00	\$1,293,000 00	\$2,000,000 00		\$1,567,502 50		

¹ Proceeds " to be applied solely to the payment of the indebtedness of the State Five-Million-Loan, falling due January 1, 1863."		\$1,737,500 00
² Interest on coupons attached to bonds when issued.....		\$1,737,500 00
³ Includes \$510.00 coupons past due.		

a Of the installment due January 1, 1868.	"
b " " " " 1, 1873.	"
c " " " " 1, 1878.	"
d " " " " 1, 1883.	"

Table No. 215.—War-Bounty Loan—Matures May 1, 1890.

Fiscal Year Closing	Amount Issued and How. <sup>1</sup>			Retired by Two-Million- Loan Sinking Fund.	Outstanding.	Interest Maturing. <sup>2</sup>
	Face of Bonds Issued.	Through Two-Million- Loan Sinking Fund.	Sold on the Market.			
Nov. 30, 1864.....	\$230,000 00	\$230,000 00	-----	\$230,000 00	-----	-----
" 1865.....	615,000 00	270,000 00	\$345,000 00	270,000 00	\$345,000 00	\$3,015 00
" 1866.....	370,000 00	352,000 00	118,000 00	252,000 00	463,000 00	32,410 00
" 1867.....	-----	-----	-----	-----	463,000 00	32,410 00
" 1868.....	25,000 00	25,000 00	-----	25,000 00	463,000 00	32,410 00
" 1869.....	15,000 00	15,000 00	-----	15,000 00	463,000 00	32,410 00
" 1870.....	44,000 00	29,000 00	15,000 00	29,000 00	478,000 00	33,284 95
Sept. 30, 1871.....	7,000 00	7,000 00	-----	22,000 00	463,000 00	* 16,730 00
" 1872.....	-----	-----	-----	-----	463,000 00	32,410 00
" 1873.....	-----	-----	-----	-----	463,000 00	32,410 00
" 1874.....	-----	-----	-----	97,000 00	366,000 00	28,326 82
" 1875.....	-----	-----	-----	8,000 00	358,000 00	25,607 95
" 1876.....	-----	-----	-----	1,000 00	357,000 00	25,025 00
" 1877.....	-----	-----	-----	-----	357,000 00	24,990 00
" 1878.....	-----	-----	-----	58,000 00	299,000 00	24,441 99
" 1879.....	-----	-----	-----	-----	299,000 00	20,930 00
" 1880.....	-----	-----	-----	-----	299,000 00	20,980 00
" 1881.....	-----	-----	-----	-----	299,000 00	20,930 00
" 1882.....	-----	-----	-----	1,000 00	298,000 00	20,935 83
" 1883.....	-----	-----	-----	1,000 00	297,000 00	20,825 00
" 1884.....	-----	-----	-----	63,000 00	234,000 00	20,798 16
" 1885.....	-----	-----	-----	8,000 00	231,000 00	18,310 00
" 1886.....	-----	-----	-----	-----	231,000 00	16,170 00
		\$628,000 00	\$478,000 00	\$1,075,000 00		
		478,000 00	Outstanding.	231,000 00		
	\$1,306,000 00	\$1,306,000 00		\$1,306,000 00		\$539,310 88

\* The Interest on the War-Bounty Loan is payable in May and November. Prior to 1871 the Fiscal Year closed November 30. The time of closing was changed in 1871 to September 30, hence only the May interest of 1871 was payable in that Fiscal Year.

<sup>1</sup> Issued under Acts approved February 5, 1864, and March 2, 1865. The \$478,000.00 put upon the market—and of which amount the \$298,000.00 yet outstanding is the unredeemed and unmatured portion—was issued under the act of 1865. These bonds are redeemable "at the pleasure of the State at any time after the expiration of twenty-five years from and after May 1st, 1865;" proceeds to be used in paying a State Bounty to Volunteers, mustered into the military service of the United States. No bonds have been issued under Act No. 295 of 1865, approved March 21, 1865.

<sup>2</sup> Interest coupons attached to bonds when issued..... \$2,232,544 95

Interest coupons canceled..... \$2,167,864 95

Interest matured on bonds..... 539,210 88

Coupons canceled in excess of interest matured..... \$1,628,654 12

From amount of coupons "issued" and "matured," deduct for interest accrued at issue of bonds, \$4,006.92.

† Includes \$665.00 coupons past due.



Table No. 216.—Renewal and Temporary Loans—Act No. 6. 1858.

Renewal Loan. <sup>1</sup> —\$216,000 00.			Fiscal Year Closing	Temporary Loan. <sup>1</sup> —\$50,000 00.		
Retired Through Two- Million-Loan Sinking Fund.	Outstanding.	Interest Accruing. <sup>2</sup>		Retired through Two- Million-Loan Sinking Fund.	Outstanding.	Interest Accruing. <sup>2</sup>
	\$216,000 00	-----	Nov. 30, 1858		\$50,000 00	
	216,000 00	\$12,960 00	" 1859		50,000 00	\$3,500 00
	216,000 00	12,960 00	" 1860		50,000 00	3,500 00
	216,000 00	12,960 00	" 1861		50,000 00	3,500 00
	216,000 00	12,960 00	" 1862		50,000 00	3,500 00
	216,000 00	12,960 00	" 1863	\$45,000 00	5,000 00	3,500 00
	216,000 00	12,960 00	" 1864	5,000 00		
	216,000 00	12,960 00	" 1865	\$50,000 00		\$17,500 00
	216,000 00	12,960 00	" 1866			
	216,000 00	12,960 00	" 1867			
\$16,000 00	200,000 00	12,960 00	" 1868			
8,000 00	192,000 00	11,850 00	" 1869			
32,000 00	160,000 00	11,778 64	" 1870			
	160,000 00	9,800 00	Sept. 30, 1871			
10,000 00	150,000 00	9,850 00	" 1872			
32,000 00	111,000 00	7,646 01	" 1873			
6,000 00	105,000 00	6,554 62	" 1874			
1,000 00	104,000 00	6,300 00	" 1875			
3,000 00	101,000 00	6,120 00	" 1876			
	101,000 00	6,060 00	" 1877			
28,000 00	8,000 00	5,968 83	" 1878			
8,000 00	-----		" 1879			
\$216,000 00		\$211,120 60				

<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July, 1858;" proceeds to be used in taking up outstanding "Detroit and Pontiac R. R. Bonds," "Penitentiary Bonds,"† and "University Bonds."‡

<sup>2</sup> Coupons attached to bonds when issued.. \$259,200 00  
Coupons attached, June 30, 1863..... \$200,880 00  
Coupons canceled since June 30, 1863..... \$200,880 00  
Interest matured " "..... 152,800 60  
Coupons canceled in excess of int. matured... \$48,079 40

<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of two years from and after the first day of July next" (1858). To meet deficiency in the ordinary revenues of the State.

<sup>2</sup> Coupons attached to bonds when issued..... \$70,000 00  
Coupons attached, June 30, 1863..... 54,250 00  
Coupons canceled since June 30, 1863..... \$54,250 00  
Interest matured since June 30, 1863..... 1,750 00  
Coupons canceled in excess of interest matured..... \$52,500 00

\* Act of March 5, 1838.

† Act of March 22, 1838.

‡ Act of April 6, 1838.

▲ Includes \$30.00 coupons past due.

Table No. 217.—Canal Loan—\$100,000.00.

Fiscal Year Closing—	Retired Through Canal Fund.	Outstanding.	Interest Matured. <sup>1</sup>
Nov. 30, 1859.....		\$100,000 00	
" 1860.....		100,000 00	\$8,000 00
" 1861.....		100,000 00	6,000 00
" 1862.....		100,000 00	6,000 00
" 1863.....		100,000 00	6,000 00
" 1864.....		100,000 00	6,000 00
" 1865.....		100,000 00	6,000 00
" 1866.....		100,000 00	6,000 00
" 1867.....		100,000 00	6,000 00
" 1868.....	\$14,000 00	86,000 00	6,000 00
" 1869.....	2,000 00	84,000 00	5,180 00
" 1870.....	1,000 00	83,000 00	5,080 00
Sept. 30, 1871.....	2,000 00	81,000 00	4,960 00
" 1872.....		81,000 00	4,880 00
" 1873.....	8,000 00	73,000 00	4,540 00
" 1874.....	12,000 00	61,000 00	4,199 90
" 1875.....	15,000 00	46,000 00	3,376 68
" 1876.....		46,000 00	2,780 00
" 1877.....		46,000 00	2,780 00
" 1878.....		46,000 00	2,780 00
" 1879.....	38,000 00	8,000 00	2,780 00
" 1880.....	8,000 00		
	\$100,000 00		\$97,176 58
<sup>1</sup> Coupons attached when bonds were issued.....			\$120,000 00
Interest coupons canceled.....			* \$120,000 00
Interest matured on bonds.....			97,176 58
Coupons canceled in excess of interest matured.....			\$22,823 47

\* Includes \$120.00 coupons past due.

**Table No. 218.**—*Showing Payments on account of the Several Classes of*

Reduction during Fiscal Year Closing	Two Million, — Due Jan. 1, 1868.	Two Million, — Due Jan. 1, 1873.	Two Million, — Due Jan. 1, 1878.	Two Million, — Due Jan. 1, 1883.	Renewal, Due July 1, 1878.
Nov. 30, 1867	\$58,000 00				
" 1868	180,000 00	83,000 00	45,000 00		\$18,000 00
" 1869	3,000 00	28,000 00	44,000 00		8,000 00
" 1870		10,000 00	13,000 00	\$24,000 00	32,000 00
Sept. 30, 1871		1,000 00	1,000 00	3,000 00	
" 1872		88,000 00	9,000 00	5,000 00	10,000 00
" 1873		370,000 00	74,000 00	19,000 00	80,000 00
" 1874			20,000 00	9,000 00	6,000 00
" 1875			43,000 00	58,000 00	1,000 00
" 1876			46,000 00	3,000 00	3,000 00
" 1877			1,000 00		
" 1878			243,000 00	88,000 00	93,000 00
" 1879					8,000 00
" 1880					
" 1881				1,000 00	
" 1882					
" 1883				590,000 00	
" 1884					
" 1885					
Footings	\$250,000 00	\$500,000 00	\$500,000 00	\$750,000 00	\$216,000 00

Less amount of War-Bounty Bonds issued in Fiscal

Leaving for Net Reduction of Bonded Debt, since



Table No. 219.—The Bonded Debt at the close

Fiscal Year Closing.	Two-Million- Loan Bonds. Due Jan. 1, 1888, 1878, and 1883.	Re- newal Loan Bonds, 6's. Due July 1, 1878.	War-Loan Bonds, 7's. Due Jan. 1, 1886.	War Boun- ty Loan Bonds, 7's. Due May 1, 1890.	Canal Bonds, 6's. (Guar- anteed by State. Due July 1, 1879.	Total Inter- est-Bearing Debt.	Matured Adjusted Bonds, Int. stopped; pay'ble on demand.	Matured Full-paid Five-Mil- lion-Loan Bonds, Int. stopped; pay'ble on demand.
Nov. 30,								
1886	\$2,000,000 00	\$216,000 00	\$1,111,500 00	\$463,000 00	\$100,000 00	\$3,890,500 00	\$4,000 00	\$12,000 00
1887	1,942,000 00	216,000 00	1,100,500 00	463,000 00	100,000 00	3,821,500 00	4,000 00	12,000 00
1888	1,741,000 00	200,000 00	1,081,500 00	463,000 00	86,000 00	3,571,500 00	3,000 00	3,000 00
1889	1,669,000 00	192,000 00	551,500 00	463,000 00	84,000 00	2,959,500 00	3,000 00	3,000 00
1870	1,622,000 00	180,000 00	-----	478,000 00	58,000 00	2,343,000 00	3,000 00	3,000 00
Sept. 30,								
1871	1,617,000 00	180,000 00	-----	463,000 00	81,000 00	2,321,000 00	3,000 00	-----
1872	1,515,000 00	150,000 00	-----	463,000 00	81,000 00	2,309,000 00	3,000 00	-----
1873	1,062,000 00	111,000 00	-----	463,000 00	73,000 00	1,699,000 00	3,000 00	-----
1874	1,023,000 00	105,000 00	-----	386,000 00	61,000 00	1,555,000 00	3,000 00	-----
1875	922,000 00	104,000 00	-----	358,000 00	46,000 00	1,430,000 00	3,000 00	-----
1876	873,000 00	101,000 00	-----	357,000 00	46,000 00	1,377,000 00	3,000 00	-----
1877	872,000 00	101,000 00	-----	357,000 00	46,000 00	1,376,000 00	3,000 00	-----
1878	591,000 00	8,000 00	-----	299,000 00	46,000 00	944,000 00	3,000 00	-----
1879	591,000 00	-----	-----	299,000 00	-----	890,000 00	3,000 00	-----
1880	591,000 00	-----	-----	299,000 00	-----	890,000 00	3,000 00	-----
1881	590,000 00	-----	-----	299,000 00	-----	889,000 00	3,000 00	-----
1882	590,000 00	-----	-----	298,000 00	-----	888,000 00	-----	-----
1883	-----	-----	-----	297,000 00	-----	297,000 00	-----	-----
1884	-----	-----	-----	234,000 00	-----	234,000 00	-----	-----
1885	-----	-----	-----	231,000 00	-----	231,000 00	-----	-----
1886	-----	-----	-----	231,000 00	-----	231,000 00	-----	-----

Table No. 220.—Interest Matured on Bonded

Fiscal Year Closing.	Two-Million Loan.	Renewal Loan.	War Loan.
Nov. 30, 1887	\$121,878 66	\$12,980 00	\$77,420 00
" 1888	111,730 00	12,980 00	76,370 00
" 1889	102,636 00	11,850 00	69,190 83
" 1870	99,353 36	11,776 44	19,302 50
Sept. 30, 1871	97,170 00	9,600 00	-----
" 1872	97,261 20	9,650 00	-----
" 1873	76,522 41	7,646 01	-----
" 1874	62,934 06	6,554 62	-----
" 1875	56,890 23	6,300 00	-----
" 1876	53,392 50	6,120 00	-----
" 1877	52,355 00	6,060 00	-----
" 1878	44,270 00	5,963 83	-----
" 1879	35,400 00	-----	-----
" 1880	35,400 00	-----	-----
" 1881	35,470 00	-----	-----
" 1882	35,400 00	-----	-----
" 1883	17,700 00	-----	-----
" 1884	-----	-----	-----
" 1885	-----	-----	-----
" 1886	-----	-----	-----
Footings	\$1,128,752 50	\$107,440 60	\$242,283 33

of each Fiscal Year from 1866 to 1886, inclusive.

War-Loan Bonds, Int. stopped; payable on demand.	Two-Million-Loan-Bonds. Due Jan. 1, 1868, Interest stopped; payable on demand.	Outstanding Part-paid Bonds Adjustable at demand.	Matured Canal Bonds, Int. stopped; payable on demand.	Totals.	Annual Decrease in Bonded State Debt.	Aggregate Reduction since Nov. 30, 1866, to close of each year.	Face of Outstanding Part-paid Bonds.	Year.
\$1,100 00		\$72,221 25		\$3,979,921 25			\$125,000 00	1866
100 00		63,642 70		3,901,242 70	\$78,678 55	\$78,678 55	110,000 00	1867
600 00	\$2,000 00	32,978 49		3,614,078 49	287,164 21	365,842 76	57,000 00	1868
45,100 00		32,978 49		3,043,578 49	570,500 00	936,342 76	57,000 00	1869
3,060 00		32,978 49		2,885,028 49	658,550 00	1,594,892 76	57,000 00	1870
50 00		31,242 78		2,355,292 78	29,735 71	1,624,628 47	54,000 00	1871
50 00		31,242 78		2,243,292 78	112,000 00	1,736,628 47	54,000 00	1872
50 00		31,242 78		1,733,292 78	510,000 00	2,246,628 47	54,000 00	1873
50 00		30,085 64		1,588,135 64	145,157 14	2,391,785 61	52,000 00	1874
		12,149 97		1,445,149 97	142,985 67	2,534,771 28	21,000 00	1875
		12,149 97		1,392,149 97	53,000 00	2,587,771 28	21,000 00	1876
		12,149 97		1,391,149 97	1,000 00	2,588,771 28	21,000 00	1877
		12,149 97		959,149 97	432,000 00	3,020,771 28	21,000 00	1878
		12,149 97	\$8,000 00	913,149 97	46,000 00	3,066,771 28	21,000 00	1879
		12,149 97		905,149 97	8,000 00	3,074,771 28	21,000 00	1880
		12,149 97		904,149 97	1,000 00	3,075,771 28	21,000 00	1881
		12,149 97		900,149 97	4,000 00	3,079,771 28	21,000 00	1882
		12,149 97		309,149 97	591,000 00	3,670,771 28	21,000 00	1883
		12,149 97		246,149 97	68,000 00	3,738,771 28	21,000 00	1884
		12,149 97		243,149 97	3,000 00	3,736,771 28	21,000 00	1885
		12,149 97		243,149 97		3,736,771 28	21,000 00	1886

State Debt for the Fiscal Years designated.

War-Bounty Loan.	Totals.	Canal Guaranteed by State.	Totals.	Amount Accruing during Fiscal Year 1867.	Diminution in Annually Accruing Interest to close of each year.
\$32,410 00	\$244,668 69	\$8,000 00	\$250,668 69	\$250,668 69	
32,410 00	233,480 00	8,000 00	239,480 00	250,668 69	\$11,208 69
32,410 00	215,975 83	5,100 00	221,135 83	250,668 69	29,532 86
33,284 96	163,617 45	5,050 00	168,667 45	250,668 69	82,001 24
16,730 00	123,500 00	4,950 00	128,450 00	250,668 69	122,218 69
32,410 00	189,411 20	4,900 00	144,271 20	250,668 69	106,397 49
32,410 00	116,578 42	4,540 00	121,118 42	250,668 69	129,550 27
28,826 82	98,315 60	4,199 90	102,515 50	250,668 69	143,153 19
25,007 98	91,738 26	3,376 63	95,174 89	250,668 69	155,498 80
25,685 00	84,537 50	2,760 00	87,297 50	250,668 69	163,371 19
24,990 00	83,405 00	2,760 00	86,165 00	250,668 69	164,503 69
24,441 99	74,675 32	2,760 00	77,435 32	250,668 69	173,238 37
20,980 00	56,390 00	2,760 00	59,150 00	250,668 69	191,518 69
20,930 00	56,390 00		56,390 00	250,668 69	194,278 69
20,930 00	56,400 00		56,400 00	250,668 69	194,288 69
20,935 83	56,335 83		56,335 83	250,668 69	194,332 86
20,825 00	38,525 00		23,525 00	250,668 69	212,143 69
20,798 16	20,798 16		20,798 16	250,668 69	222,870 53
16,310 00	16,310 00		16,310 00	250,668 69	234,358 69
16,170 00	16,170 00		16,170 00	250,668 69	234,498 69
\$496,785 83	\$1,987,262 26	\$55,176 53	\$2,042,438 79	\$ 5,013,373 80	\$ 2,970,935 01

a Used only as proof of work.

**Table No. 221.**—*Abstract of Loans made by the State since its Organization; also, of Territorial Amount of Loans Redeemed; Bonds Outstanding; Amount of Coupons attached to*

Classes of Bonds.	Face of Bonds Issued.	Amount Realized.			
		Gross.	More than Face of Bonds.	Less than Face of Bonds.	More than Principal Paid, Sept. 30, 1886.
1 Loan by Territorial Treas.					\$17,197 81
1 Loan of Bank of Michigan	\$4,000 00	\$4,000 00			
1 Loan of Mich. State Bank.	48,000 00	48,000 00			
1 General Fund	100,000 00	100,000 00			
1 Full-paid Five Million	1,387,000 00	1,406,200 60	\$19,200 00		\$19,200 00
1 Part-paid Five Million	3,813,000 00	2,159,365 40		\$1,653,634 60	91,719 18
1 Palmyra and Jacksonburg R. R.	20,000 00	20,000 00			
1 Detroit and Pontiac R. R.	100,000 00	32,000 00		68,000 00	68,000 00
1 University	100,000 00			100,000 00	100,000 00
1 Delinquent Tax Bonds	31,000 00	31,000 00			
1 Internal Improvement Warrant	265,450 00	265,450 00			
1 Treasury Notes	258,120 00	258,120 00			730 00
1 Penitentiary	60,000 00	35,252 91		24,747 09	24,747 09
1 Temporary Loan	50,000 00	50,000 00			
1 Renewal Loan	216,000 00	216,703 00	703 00		703 00
1 Two-Million Loan	2,000,000 00	2,011,576 17	11,576 17		11,576 17
1 War Loan	1,249,400 00	1,229,468 19		19,931 81	19,931 81
1 War-Bounty Loan	1,306,000 00	1,306,000 00			231,000 00
1 Canal	100,000 00	103,645 50	3,645 50		3,645 50
4 General					
Past-due Coupons					
	\$11,106,970 00	\$9,274,781 17	\$35,124 67	\$1,866,313 50	\$358,573 85
Deduct				35,124 67	229,876 71
				\$1,831,188 83	\$128,697 14
Add		1,831,188 83			
		\$11,106,970 00			
Should the debt be discharged no faster than it becomes due, the result would be					

1 No change during fiscal year; see Table No. 223, pp. 268 and 269, Auditor General's Report for 1885.

2 See Table No. 222.

4 Amount paid on awards of Board of State Auditors. Unable to give classes of Bonds.

*Indebtedness assumed and paid by the State; Amount realized on Loans; Interest paid thereon Bonds; Expense of Loans, and Cost of Loans in Excess of Amount realized therefor.*

Less than Cost of Loans.	Payments.				Bonds Outstanding Sept. 30, 1886.	Coupons attached to Bonds Outstanding.	Additional Cost of Loans should none of the outstanding bonds be purchased before maturity.
	Principal.	Interest.	Exchange Commission, etc.	Total to Sept. 30, 1886.			
\$18,029 17	\$17,197 81	\$831 36	-----	\$18,029 17			
54 45	4,000 00	54 45	-----	4,054 45			
1,691 26	46,000 00	1,691 26	-----	47,691 26			
123,892 47	100,000 00	122,357 28	\$1,535 19	223,892 47			
947,067 06	1,387,000 00	922,763 64	43,523 42	2,353,287 06			
1,499,624 52	2,067,646 22	1,478,358 71	112,964 90	3,658,989 92	b \$12,149 97		\$12,149 97
11,634 12	20,000 00	11,585 20	48 92	31,634 12			
180,880 73	100,000 00	112,743 03	146 70	212,889 73			
188,831 75	100,000 00	88,546 65	285 10	188,831 75			
8,356 45	31,000 00	8,353 15	3 30	39,356 45			
51,498 89	265,450 00	51,498 89	-----	316,948 89			
19,859 08	257,300 00	20,589 06	-----	277,979 06	730 00		730 00
95,801 65	60,000 00	71,001 46	58 10	131,054 56			
17,500 00	50,000 00	17,500 00	-----	67,500 00			
210,513 58	216,000 00	211,080 80	155 98	427,216 58			
1,204,270 81	2,000,000 00	1,566,992 50	8,854 48	3,575,848 98			
542,317 84	1,249,400 00	522,386 03	-----	1,771,788 03			
324,438 11	1,075,000 00	532,448 96	22,989 15	1,630,438 11	231,000 00	\$64,680 00	295,680 00
94,277 31	100,000 00	97,056 53	886 28	197,922 81			
20,430 94	-----	529 08	19,901 86	20,430 94			
					\$243,879 97	\$64,680 00 c 1,649 00	\$308,559 97 1,649 00
\$5,920,999 17	\$9,146,064 08	\$5,836,347 84	\$211,348 47	\$15,195,780 34	\$243,879 97	\$66,329 00	\$310,208 97
310,208 97	128,897 14	-----	-----	310,208 97			
	\$9,274,781 17	-----	-----	-----			
\$4,231,208 14	-----	-----	-----	\$15,505,989 31			

a \$63,224.00 Interest bonds not treated in this table as Bonds Issued. These Interest Bonds were issued in payment of past-due interest on the Full-paid Five-Million-Loan Bonds, and are entered in the column of interest paid on such bonds.

b \$21,000.00 Part-paid Bonds adjustable at \$12,149.97.

c On Renewal, \$80.00; Two-Million, \$510.00; War, \$224.00; War-Bounty, \$665.00; Canal, \$120.00.



**Table No. 222.—War-Bounty-Loan.—Face of Bonds Issued—\$1,306,000.00.**

Fiscal Year Closing—	Amount Paid.				Amount Realized.
	Principal.	Interest.	Premium.	Total.	
Nov. 30, 1864.....	\$230,000 00			\$230,000 00	\$230,000 00
" 1865.....	270,000 00	\$4,226 21		274,226 21	615,000 00
" 1866.....	262,000 00	29,366 87		291,366 87	370,000 00
" 1867.....		20,370 00		20,370 00	
" 1868.....	25,000 00	32,985 00		57,985 00	25,000 00
" 1869.....	15,000 00	35,105 00		50,105 00	15,000 00
" 1870.....	44,000 00	41,265 00		85,265 00	44,000 00
Sept. 30, 1871.....	7,000 00	18,065 00		25,065 00	7,000 00
" 1872.....		32,165 00		32,165 00	
" 1873.....		32,200 00		32,200 00	
" 1874.....	97,000 00	28,791 92		125,791 92	
" 1875.....	8,000 00	25,992 98	\$313 84	34,306 82	
" 1876.....	1,000 00	25,270 00	38 45	26,308 45	
Sept. 29, 1877.....		24,185 00		24,185 00	
Sept. 30, 1878.....	58,000 00	24,966 99	11,500 00	94,476 99	
" 1879.....		21,070 00		21,070 00	
" 1880.....		20,370 00		20,370 00	
" 1881.....		20,720 00		20,720 00	
" 1882.....	1,000 00	20,790 88	200 00	21,990 88	
" 1883.....	1,000 00	20,510 00	200 00	21,710 00	
" 1884.....	68,000 00	21,848 16	10,313 36	99,161 52	
" 1885.....	3,000 00	16,170 00	415 00	19,585 00	
" 1886.....		16,065 00		16,065 00	
Footings.....	\$1,075,000 00	\$532,448 96	\$22,989 15	\$1,630,438 11	\$1,306,000 00

**Table No. 223.—Showing when each County in the State was "Laid Out;" to what County Attached for Judicial and Municipal Purposes, and when so Attached; also, the Year in which each County was Organized.**

Counties.	When Laid Out	To What Counties Attached and When.	When Organized.
Alcona.....	1840	Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859.....	1869
Alger.....	1885		1885
Allegan.....	1831	Kalamazoo, 1833.....	1835
Alpena.....	1840	Mackinac, 1840; Cheboygan, 1853.....	1857
Antrim.....	1840	Mackinac, 1840; Grand Traverse, 1853.....	1863
Arenac.....	1883		1883
Baraga.....	1875	Taken from Houghton.....	1875
Barry.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....	1830
Bay.....	1831	Saginaw, 1840.....	1857
Benzie.....	1863	Grand Traverse, 1863.....	1869
Berrien.....	1829	Cass, 1829.....	1831
Branch.....	1829	St. Joseph, 1829.....	1833
Calhoun.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....	1833
Cass.....	1829		1829
Charlevoix.....	1840	Mackinac, 1840; Emmet, 1853.....	1869
Cheboygan.....	1840	Mackinac, 1840.....	1853
Chippewa.....	1826		1826
Clare.....	1840	Saginaw, 1840; Midland, 1858; Isabella, 1859; E $\frac{1}{2}$ Midland, 1869; W $\frac{1}{2}$ Mecosta, 1869.....	1871
Clinton.....	1831	Kent, 1836; Shiawassee, 1837.....	1839
Crawford.....	1840	Mackinac, 1840; Cheboygan, 1853; Iosco, 1858; Antrim, 1863; Kalkaska, '71.....	1879
Delta.....	1843	Mackinac, 1843.....	1861
Eaton.....	1829	St. Joseph, 1829; Kalamazoo, 1830.....	1837
Emmet.....	1840	Mackinac, 1840.....	1853
Genesee.....	1835	Oakland, 1835.....	1836

Table No. 223.—Continued.

Counties.	When Laid Out.	To What Counties Attached and When.	When Organized.
Gladwin .....	1831	Saginaw, 1840; Midland, 1855.	1875
Gd. Traverse .....	1840	Mackinac, 1840.	1851
Gratiot .....	1831	Saginaw, 1836.	1855
Hillsdale .....	1829	Lenawee, 1829.	1835
Houghton .....	1843		1846
Huron .....	1840	Saginaw, 1840; Sanilac, 1850.	1859
Ingham .....	1829	Washtenaw, 1829.	1838
Ionia .....	1831	Kent, 1836.	1837
Iosco .....	1840	Mackinac, 1840; Saginaw, 1853.	1857
Iron .....	1885		1885
Isabella .....	1831	Saginaw, 1840; Midland, 1855.	1859
Ile Royal .....	1875	Taken from Keweenaw.	1875
Jackson .....	1829	Washtenaw, 1829.	1832
Kalamazoo .....	1829	St. Joseph, 1829.	1830
Kalkaska .....	1840	Mackinac, 1840; Grand Traverse, 1853; Antrim, 1863.	1871
Kent .....	1831		1836
Keweenaw .....	1861		1861
Lake .....	1840	Ottawa, 1840; Mason, 1855; Newaygo, 1857; Mason, 1858; E 4 towns Mecosta, 1867; E ½ Osceola, 1869.	1871
Lapeer .....	1822	Oakland, 1822.	1835
Leelanaw .....	1840	Mackinac, 1840; Grand Traverse, 1853.	1863
Lenawee .....	1822	Monroe, 1822.	1826
Livingston .....	1833	Washtenaw, 1833.	1836
Mackinac .....	1818	By Proclamation of Governor Cass, October 26.	1818
Macomb .....	1818	By Proclamation of Governor Cass, January 15.	1818
Manistee .....	1840	Mackinac, 1840; Ottawa, 1846; Oceana, 1851; Grand Traverse, 1853.	1855
Manitou .....	1855		1855
Marquette .....	1843	Houghton, 1846.	1851
Mason .....	1840	Ottawa, 1840; Oceana, 1851.	1855
Mecosta .....	1840	Kent, 1840; Newaygo, 1857.	1859
Menominee .....	1861	Marquette, 1861.	1863
Midland .....	1831	Saginaw, 1836.	1855
Missaukee .....	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1858; Wexford, 1869.	1871
Monroe .....	1817	By Proclamation of Governor Cass, July 14.	1817
Montcalm .....	1831	Ionia, 1840.	1850
Montmorency .....	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857.	1881
Muskegon .....	1859		1859
Newaygo .....	1840	Kent, 1840.	1851
Oakland .....	1819	By Proclamation of Governor Cass, January 12; Organized, Proclamation of Governor Cass, March 28.	1820
Oceana .....	1831	Ottawa, 1840.	1855
Ogemaw .....	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859; Iosco, 1861; Incorporated with Iosco, 1867.	a 1875
Ontonagon .....	1843	Houghton, 1846.	1853
Osceola .....	1840	Ottawa, 1840; Newaygo, 1857; Mecosta, 1859.	1869
Oscoda .....	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859; Alcona, 1869.	1881
Otsego .....	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1858; Antrim, 1863.	1875
Ottawa .....	1831	Kent, 1836.	1837
Presquo Isle .....	1840	Mackinac, 1841; Cheboygan, 1853; Alpena, 1858 (see also Act 80, 1875).	1871
Roscommon .....	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859.	1875
Saginaw .....	1822	Oakland, 1822.	1835
Sanilac .....	1822	Oakland, 1822; St. Clair, 1827; Lapeer, 1836; St. Clair, 1840.	1848
Schoolcraft .....	1843	Chippewa, 1843; Houghton, 1846; Marquette, 1851.	1871
Shiawassee .....	1822	Oakland, 1822; Genesee, 1836.	1837
St. Clair .....	1820	By Proc. of Gov. Cass, March 28; Organized by Proc. of Gov. Cass, May 8.	1821
St. Joseph .....	1829		1829
Tuscola .....	1840	Saginaw, 1840.	1845
Van Buren .....	1829	Cass, 1829.	1837
Washtenaw .....	1822	Wayne, 1822.	1828
Wayne .....	1796	By Gen. Wayne; in 1815 re-established by Proclamation of Gov. St. Clair July 15, and organized by Proclamation of Gov. Cass, Nov. 21.	1815
Wexford .....	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1855.	1869

\* Did not take effect until 1876.

**Table No. 224.**—*Valuation of Taxable Property as Assessed; as Equalized by the Boards of tined; the Changes in the Amount Apportioned; the Rate of Taxation; the Net Amount Received from the Year 1838 to this date, September 30, 1886, inclusive, on Taxes of 1881 and Previous Years.*

Years in which Assessed or Equalized.	Taxable Property as Assessed and as Equalized.						
	Assessed Valuation.	Equalized Valuation.		Changes in Valuation.			Amount upon which Tax was Apportioned.
		Boards of Supervisors.	State Board of Equalization.	Boards of Supervisors.		State Board.	
				Increase.	Decrease.	Increase.	
1838		\$42,953,495 61					\$42,953,495 61
1839		46,192,702 29		\$3,239,206 68			46,192,702 29
1840		37,833,024 13			\$8,359,678 16		37,833,024 13
1841		34,603,021 85			3,230,002 28		34,603,021 85
1842		29,148,039 19			5,454,982 66		29,148,039 19
1843		27,696,940 41			1,451,066 78		27,696,940 41
1844		28,583,007 32		886,066 91			28,583,007 32
1845		28,922,090 59		339,083 27			28,922,090 59
1846		29,369,065 67		446,975 06			29,369,065 67
1847		27,617,240 13			1,751,825 54		27,617,240 13
1848		29,906,799 25		2,291,529 12			29,906,799 25
1849		29,188,070 45			720,698 80		29,188,070 45
1850		29,384,270 66		196,200 21			29,384,270 66
1851			\$30,976,270 18				30,976,270 18
1853	\$115,647,750 95	114,049,162 34	120,362,474 35	84,661,891 68		\$99,386,204 17	120,362,470 35
1856	149,749,623 41	149,688,200 44	167,663,009 00	35,639,638 10		17,300,534 65	137,663,009 00
1861	157,863,206 69	151,871,992 07	172,055,806 89	2,183,791 63		34,392,799 89	172,055,808 89
1866	179,065,450 86	176,209,042 82	307,965,842 92	24,337,050 75		135,910,084 03	307,965,842 92
1871	261,158,704 54	254,509,734 46	630,000,000 00	78,300,691 64		322,084,157 08	630,000,000 00
1876	374,841,081 23	386,877,102 70	630,000,000 00	132,367,368 24			630,000,000 00
1881	669,344,283 55	654,005,885 42	810,000,000 00	267,128,782 72		180,000,000 00	810,000,000 00
				\$632,020,676 03	\$20,968,286 22	\$779,023,729 82	

\* These amounts should be deducted from the footings of this column, to obtain a proof from the three right hand columns.

*Supervisors and by the State Board of Equalization; the changes in such Valuation; the State Tax Apportioned into the State Treasury from State Taxes, and the Amount Realized in excess of the Amount Levied,—*

State Tax Apportioned Each Year.					Net Treasury Receipts from Tax.			
Year's Tax.	Amount of Tax Apportioned.	Changes in Amount.		Rate.		In Treasury for 1840 and following Years.	In Excess of Amount Apportioned for same Years.	Less than Amount Apportioned.
		Increase.	Decrease.	Mills on \$1.00.	Per Capita.			
1838	\$85,906 95							
1839	92,385 43	\$6,478 48						
1840	75,666 04		\$16,719 39	2	\$0 36	\$84,651 71	\$8,985 67	
1841	103,827 62	28,161 58		3	47	79,614 01		\$24,213 61
1842	58,296 07		45,531 55	2	25	87,163 19	28,867 12	
1843	55,393 88		2,902 19	2	21	79,092 96	23,699 08	
1844	57,166 01	1,772 13		2	21	86,985 40	29,819 39	
1845	72,305 23	15,139 22		2.5	24	106,869 36	34,564 13	
1846	73,562 15	1,256 92		2.5	23	101,212 45	27,650 30	
1847	69,043 10		4,519 05	2.5	19	70,932 98	1,889 88	
1848	150,719 33	81,676 23		5.089	36	146,365 19		4,354 14
1849	102,406 75		48,312 58	3.531	23	139,768 97	37,362 22	
1850	113,769 56	11,362 81		3.923		137,379 96	23,610 40	
1851	106,000 00		7,769 56	3.421		128,897 24	22,897 24	
1852	110,000 00	4,000 00		3.551		174,159 61	64,159 61	
1853	10,000 00		100,000 00	.083		63,523 96	53,523 96	
1854	30,000 00	20,000 00		.249	06	38,047 15	8,047 15	
1855	40,000 00	10,000 00		.332		54,716 46	14,716 46	
1856	65,060 00	25,060 00		.472		55,385 04		9,674 96
1857	85,065 20	20,005 20		.618		113,487 86	28,422 66	
1858	85,065 20			.618		135,106 81	50,041 61	
1859	208,668 00	117,597 80		1.472		208,019 04	5,366 04	
1860	154,663 00		48,000 00	1.123	02	166,823 91	12,160 91	
1861	464,166 50	309,503 50		2.697		460,619 60		3,546 90
1862	493,173 48	19,006 98		2.806		473,813 80		9,359 68
1863	440,000 79		43,172 69	2.557		425,899 22		14,101 57
1864	470,000 79	30,000 00		2.731	57	517,121 59	47,120 80	
1865	642,467 75	172,466 96		3.734		632,723 08		9,744 67
1866	581,922 97		60,544 78	1.889		590,619 89	8,696 92	
1867	890,739 30	298,816 33		2.859		865,048 43		15,690 87
1868	713,747 84		166,991 46	2.317		722,409 57	8,661 73	
1869	465,264 97		248,482 87	1.517		532,788 27	67,518 30	
1870	365,264 97		70,000 00	1.283	83	482,418 53	87,153 56	
1871	757,026 05	361,761 08		1.201		577,117 95		179,908 10
1872	829,976 05	72,950 00		1.317		928,452 23	98,476 18	
1873	962,230 50	132,254 45		1.559		963,888 06	11,657 58	
1874	908,434 50		78,796 00	1.434	68	970,504 99	67,070 49	
1875	521,232 50		382,202 00	.827		475,583 85		45,648 65
1876	720,874 80	199,642 80		1.144		603,348 54		117,526 26
1877	1,071,021 30	350,146 50		1.7		962,729 58		88,291 72
1878	849,331 30		221,690 00	1.348		860,172 38	10,841 28	
1879	1,153,086 21	308,764 91		1.880		1,161,062 29	27,966 08	
1880	804,831 21		348,265 00	1.278	49	899,477 90	34,646 69	
1881	1,142,734 55	337,908 34		1.411				
1882								
1883						1,215,331 14	72,596 59	
1884								
1885								
1886								
\$17,271,502 85		\$2,960,726 72	\$1,893,899 12			\$17,589,324 37	\$1,018,175 03	\$522,061 13

For 1882 and subsequent years, see Table No. 225.

**Table No. 224.**—Valuation of Taxable Property as Assessed; as Equalized by the Boards of Town; the Changes in the Amount Apportioned; the Rate of Taxation; the Net Amount Received from the Year 1838 to this date, September 30, 1886, inclusive, on Taxes of 1881 and Previous Years.

Years in which Assessed or Equalized.	Taxable Property as Assessed and as Equalized.						
	Equalized Valuation.			Changes in Valuation.		Amount upon which Tax was Apportioned.	
	Assessed Valuation.	Boards of Supervisors.	State Board of Equalization.	Boards of Supervisors.			State Board.
				Increase.	Decrease.		
1838		\$42,953,495 61				\$42,953,495 61	
1839		46,192,702 29		\$3,239,206 68		46,192,702 29	
1840		37,833,024 13			\$8,359,678 16	37,833,024 13	
1841		34,603,021 85			3,230,002 28	34,603,021 85	
1842		29,148,039 19			5,454,982 66	29,148,039 19	
1843		27,696,940 41			1,451,088 78	27,696,940 41	
1844		28,583,007 32		886,066 91		28,583,007 32	
1845		28,922,060 59		339,083 27		28,922,060 59	
1846		29,369,065 67		446,975 08		29,369,065 67	
1847		27,617,240 13			1,751,825 54	27,617,240 13	
1848		29,908,799 25		2,291,529 12		29,908,799 25	
1849		29,188,070 45			720,698 80	29,188,070 45	
1850		29,384,270 66		196,300 21		29,384,270 66	
1851			\$30,976,270 18			30,976,270 18	
1853	\$115,847,750 95	114,049,162 34	120,362,474 35	84,664,991 68		120,362,474 35	
1856	149,749,623 41	149,688,200 44	157,663,009 00	35,639,038 10		157,663,009 00	
1861	157,863,206 69	151,871,992 07	172,055,808 89	2,183,791 63		172,055,808 89	
1866	179,065,450 86	176,209,042 82	307,965,842 92	24,337,050 75		307,965,842 92	
1871	261,158,704 54	254,509,734 46	630,000,000 00	78,300,691 64		630,000,000 00	
1876	374,841,081 23	366,877,102 70	630,000,000 00	132,367,368 24		630,000,000 00	
1881	669,344,283 55	654,005,985 42	810,000,000 00	267,128,782 72		810,000,000 00	
				\$632,020,676 03	\$20,968,286 22	\$779,023,729 82	

\* These amounts should be deducted from the footings of this column, to obtain a proof from the three right hand columns.

*Supervisors and by the State Board of Equalization; the changes in such Valuation; the State Tax Apportioned into the State Treasury from State Taxes, and the Amount Realized in excess of the Amount Levied,—*

State Tax Apportioned Each Year.						Net Treasury Receipts from Tax.		
Year's Tax.	Amount of Tax Apportioned.	Changes in Amount.		Rate.		In Treasury for 1840 and following Years.	In Excess of Amount Apportioned for same Years.	Less than Amount Apportioned.
		Increase.	Decrease.	Mills on \$1.00.	Per Capita.			
1838	\$35,906 95							
1839	92,385 43	\$6,478 48						
1840	75,666 04		\$16,719 39	2	\$0 36	\$84,651 71	\$8,985 67	
1841	103,827 62	28,161 58		3	47	79,614 01		\$24,213 61
1842	58,296 07		45,531 55	2	25	87,163 19	28,867 12	
1843	55,393 88		2,902 19	2	21	79,002 96	23,699 08	
1844	57,166 01	1,772 13		2	21	86,985 40	29,819 39	
1845	72,205 23	15,139 22		2.5	24	106,869 36	34,564 13	
1846	73,562 15	1,256 92		2.5	23	101,212 45	27,650 30	
1847	69,043 10		4,519 05	2.5	19	70,932 98	1,889 88	
1848	150,719 33	81,676 23		5.039	36	146,365 19		4,354 14
1849	102,408 75		48,312 58	3.531	23	139,768 97	37,360 22	
1850	113,769 56	11,362 81		3.923		137,379 96	23,610 40	
1851	106,000 00		7,769 56	3.421		128,897 24	22,897 24	
1852	110,000 00	4,000 00		3.551		174,159 61	64,159 61	
1853	10,000 00		100,000 00	.083		63,523 96	53,523 96	
1854	30,000 00	20,000 00		.249	06	38,047 15	8,047 15	
1855	40,000 00	10,000 00		.332		54,716 46	14,716 46	
1856	65,080 00	25,080 00		.472		55,395 04		9,674 96
1857	85,085 20	20,005 20		.618		113,487 86	28,402 66	
1858	85,085 20			.618		135,106 81	50,021 61	
1859	202,669 00	117,597 80		1.472		208,019 04	5,350 04	
1860	154,663 00		48,000 00	1.123	02	166,822 91	12,160 91	
1861	464,166 50	309,503 50		2.897		460,619 60		3,546 90
1862	483,173 48	19,006 98		2.806		473,819 80		9,353 68
1863	440,000 79		43,172 69	2.557		425,660 22		14,339 57
1864	470,000 79	30,000 00		2.731	57	517,121 59	47,120 80	
1865	642,467 75	172,466 96		3.734		632,723 08		9,744 67
1866	581,922 97		60,544 78	1.899		590,619 89	8,696 92	
1867	890,739 30	298,816 33		2.859		865,048 43		25,690 87
1868	713,747 84		166,991 46	2.317		722,409 57	8,661 73	
1869	465,254 97		248,482 87	1.517		532,768 27	67,513 30	
1870	396,254 97		70,000 00	1.283	33	482,418 53	87,153 56	
1871	757,026 05	361,761 08		1.201		577,117 95		179,908 10
1872	829,978 05	72,950 00		1.317		923,453 23	96,476 18	
1873	982,230 50	152,254 45		1.559		993,888 06	11,657 56	
1874	908,431 50		78,796 00	1.434	68	970,504 99	67,070 49	
1875	521,232 50		382,202 00	.827		475,568 85		45,663 65
1876	720,874 80	199,642 30		1.144		603,348 54		117,526 26
1877	1,071,021 30	350,146 50		1.7		982,729 58		88,291 72
1878	849,331 30		221,690 00	1.348		890,172 38	10,841 28	
1879	1,153,063 21	303,734 91		1.690		1,181,062 29	27,998 08	
1880	804,581 21		348,265 00	1.278	49	839,477 90	34,896 69	
1881	1,142,734 55	337,908 34		1.411				
1882								
1883						1,215,331 14	72,596 59	
1884								
1885								
1886								
\$17,271,502 85		\$2,950,726 72	\$1,868,899 12			\$17,589,324 37	\$1,018,175 03	\$522,061 13

<sup>b</sup> For 1862 and subsequent years, see Table No. 225.

**Table No. 225.**—*Valuation of Taxable Property as Assessed; as Equalized by the Boards of and Subsequent Years, and to the close of each Year; the changes in the Amount Apportioned; the Less than the State Tax Apportioned.*

Years in which Assessed or Equalized.	Taxable Property as Assessed and as Equalized.			State Tax Appor-				
	Assessed Valuation.	Equalized Valuation.		Rate.		Changes in Amount.		Year's Tax.
		By Boards of Supervisors.	By State Board of Equalization, being Amount upon which Tax was Apportioned.	Mills on \$1.00	Per Capita.	Increase.	Decrease.	
1881	\$669,344,283 55			1.380				1882
		\$664,005,885 42		1.820		\$458,581 08	\$121,643 32	1883
			\$910,000,000 00	1.108	\$0.48		576,548 36	1884
1886	849,921,063 58			2.044		757,237 50		1885
		816,599,843 34		1.272			453,199 73	1886
			945,450,000 00					1887
								1888
								1889
								1890

a For 1881 and previous years, see Table No. 224.

**Table No. 226.**—*Summary of Amounts Charged against and Credited to the*

Counties.	No. of Tables.	Amounts charged Against Counties.					Amounts
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debits. (No. 5.)	Cr. Balance Brought Forward. (No. 6.)
Totals		\$5,521,119 03	\$22,102,384 91	\$19,872,586 14	\$1,536,151 86	\$49,022,191 94	\$10,288,784 75
Alcona	227	\$183 79	\$46,659 73	\$963,223 32	\$15,338 41	\$425,405 25	\$236,283 75
Alger	228	55 06		85 33	6 16	146 54	
Allegan	229	270,291 10	414,968 03	381,177 00	40,885 25	1,107,316 38	136,285 99
Alpena	230	1,657 12	62,990 57	466,968 79	19,274 75	560,781 23	335,141 70
Antrim	231	3,189 72	36,388 41	155,735 28	6,454 91	201,762 32	108,546 08
Arenac	232	474 10		4,399 81	53 95	4,917 36	355 62
Baraga	233	54 30	15,777 94	84,233 59	3,207 27	103,273 10	26,185 03
Barry	234	14,882 77	320,263 14	181,873 28	14,754 29	581,772 48	97,140 83
Bay	235	80,176 71	269,789 34	1,207,787 08	44,921 44	1,002,674 55	563,061 90
Benzle	236	805 12	18,271 13	60,834 14	2,174 44	82,084 83	26,657 00
Berrien	237	65,714 36	527,920 04	221,998 78	24,932 62	840,574 80	20,762 55
Branch	238	12,280 88	543,943 78	84,471 22	16,901 60	657,447 48	33,716 63
Calhoun	239	36,686 29	807,908 73	93,923 32	24,837 75	953,256 09	6,302 02
Cass	240	21,942 81	504,121 12	45,056 61	15,100 26	586,220 80	3,247 98
Charlevoix	241	853 95	19,588 40	66,651 04	2,323 22	66,416 61	36,292 67
Cheboygan	242	4,807 13	37,520 83	166,001 44	6,053 54	214,382 94	102,282 03
Chippewa	243	22,095 26	30,661 26	223,971 96	9,663 17	286,391 75	145,471 88
Clare	244	3,768 46	32,053 28	201,739 73	8,462 94	246,052 49	104,912 34
Clinton	245	39,359 85	353,574 46	199,090 99	17,729 26	606,754 56	102,556 14
Crawford	246	492 81	9,173 30	52,328 50	1,616 97	63,608 58	24,603 87
Delta	247	6,423 80	32,514 18	110,238 82	4,610 23	153,787 03	75,879 01
Eaton	248	21,936 78	387,487 26	152,498 44	15,895 66	577,818 14	68,081 77
Emmet	249	3,916 88	20,076 82	81,462 51	3,279 79	106,736 00	41,124 62
Genesee	250	146,384 45	579,236 67	278,890 83	31,908 80	1,086,370 75	30,584 83
Gladwin	251	1,280 95	15,013 51	157,106 12	6,281 07	179,631 65	68,635 45

Supervisors, and by the State Board of Equalization; the Amount of State Tax Apportioned in 1889 Rate of Taxation; the Amount Realized to the close of each Year, and the Amount Realized More or

tioned.		Amount Realized on State Tax to close of Each Year.	Net Balances, being Amount Realized, less or more than State Tax Apportioned to September 30, 1886.		Expense of Collecting Delinquent State Tax of 1882 and Subse- quent Years. Balances.		Delinquent State Tax of 1882 and Subsequent Years. Balances.	Balance and Amounts Real- ized for Fiscal Year.
In each Year.	To Close of Each Year.		Dr. Less.	Cr. More.	Dr.	Cr.	Dr.	
\$1,021,091 23	\$1,021,091 23	\$994,685 20	\$26,406 03	-----	-----	\$2,018 82	\$28,424 85	1883
1,474,672 26	2,495,763 49	2,394,655 06	111,108 43	-----	\$44,265 36	-----	66,943 07	1884
896,123 90	3,393,887 39	3,232,445 08	161,442 36	-----	88,021 51	-----	73,420 85	1885
1,655,361 40	5,049,248 79	4,832,361 75	216,887 04	-----	124,124 06	-----	92,772 99	1886
1,202,161 67	6,251,410 46							

several Counties from 1841 to June 30, 1886. (See Tables Nos. 297 to 308 inclusive.)

Credited to Counties.			Accounts, June 30. Aggregate Balance.		Balance June 30, 1886.		Counties.
General Credits. (No. 7.)	Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)	Counties Dr. (No. 10.)	Counties Cr. (No. 11.)	Counties Dr. (No. 12.)	Counties Cr. (No. 13.)	
\$4,136,406 14	\$2,026,399 62	\$58,451,582 51	\$5,887,106 96	\$10,316,496 53	\$365,986 98	\$27,711 78	Totals.
\$395,624 38	\$30,521 02	\$662,429 15	\$183 79	\$237,207 69	-----	\$923 94	Alcona.
1,876 89	-----	1,876 89	55 06	1,785 40	-----	1,785 40	Alger.
800,227 48	35,846 61	972,360 08	271,242 29	136,285 99	\$951 19	-----	Allegan.
501,192 99	44,096 74	880,424 43	5,498 50	335,141 70	3,341 38	-----	Alpena.
181,462 00	13,528 16	296,556 24	6,762 16	103,546 08	3,562 44	-----	Antrim.
4,713 15	20 26	5,089 03	474 10	645 77	-----	290 15	Arenac.
97,362 47	5,610 32	129,147 82	310 31	26,185 03	256 01	-----	Baraga.
493,848 47	22,918 44	613,905 74	15,007 57	97,140 83	124 80	-----	Barry.
1,397,799 12	93,638 08	2,054,489 10	111,247 35	563,061 90	31,070 64	-----	Bay.
76,781 13	4,676 71	110,113 84	805 12	28,834 13	-----	177 13	Benzie.
751,069 09	23,333 91	795,185 55	66,151 80	20,762 55	437 44	-----	Berrien.
626,406 98	18,724 61	678,350 32	12,313 89	33,716 63	83 01	-----	Branch.
903,456 62	22,998 67	932,756 21	36,802 80	6,302 92	116 51	-----	Calhoun.
549,125 62	15,100 72	567,474 32	21,994 46	3,247 98	51 85	-----	Cass.
85,129 79	4,864 78	126,357 84	858 96	37,794 58	-----	1,501 91	Charlevoix.
196,011 82	13,818 32	312,107 17	4,807 13	102,531 36	-----	249 33	Cheboygan.
245,380 29	18,448 30	409,300 47	24,563 16	145,471 88	2,467 90	-----	Chippewa.
221,075 98	16,014 82	342,003 14	8,961 69	104,912 34	5,195 23	-----	Clare.
539,622 11	23,948 88	666,134 13	46,176 57	102,556 14	6,816 72	-----	Clinton.
61,105 49	3,287 94	88,997 30	492 81	25,880 53	-----	1,276 66	Crawford.
137,679 15	10,065 87	223,643 53	6,423 80	76,280 20	-----	401 29	Delta.
534,762 01	21,084 66	623,928 44	21,971 47	68,081 77	34 69	-----	Eaton.
98,619 73	6,152 13	143,896 48	5,964 14	41,124 62	2,047 26	-----	Emmet.
664,024 13	25,786 71	920,395 67	146,559 91	30,584 83	225 46	-----	Genesee.
164,536 04	11,523 88	244,694 87	3,672 23	68,635 45	2,341 28	-----	Gladwin.



Table No. 226.—Continued.

Counties.	No. of Tables.	Amounts Charged Against Counties.					Amounts
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debts. (No. 5.)	
Gr. Traverse.....	252	\$38,890 20	\$57,798 55	\$80,855 31	\$6,281 03	\$183,305 09	\$65,029 33
Gratiot.....	253	9,949 86	114,855 91	208,186 27	12,306 57	435,298 61	250,722 50
Hillsdale.....	254	42,741 01	675,304 62	85,393 82	21,978 11	825,417 56	19,067 61
Houghton.....	255	28,305 25	88,256 34	598,015 77	22,499 57	737,186 93	152,776 13
Huron.....	256	18,482 61	96,432 25	210,226 53	8,282 72	335,434 11	38,782 67
Ingham.....	257	136,703 95	420,281 81	253,753 00	59,026 87	889,765 63	129,423 44
Ionia.....	258	39,495 03	455,787 07	157,255 29	18,792 19	671,309 58	75,577 29
Iosco.....	259	2,118 35	55,719 03	373,493 08	15,193 74	446,524 20	273,972 40
Iron.....	260	1,560 73		1,724 51	112 62	3,427 86	
Isabella.....	261	1,120 21	67,847 84	333,656 37	13,101 42	415,726 84	302,440 50
Isle Royal.....	262		1,494 45	20 25	24 80	1,539 50	164 45
Jackson.....	263	200,360 06	872,564 41	149,680 03	40,213 65	1,262,798 15	16,140 44
Kalamazoo.....	264	25,804 71	744,376 84	91,399 66	22,256 57	883,637 78	11,896 11
Kalkaska.....	265	20 18	32,026 64	229,689 54	7,885 54	269,621 90	142,106 69
Kent.....	266	318,310 05	963,959 46	567,557 85	59,594 14	1,909,408 50	30,087 71
Keweenaw.....	267	109,838 95	57,884 37	143,221 75	13,788 78	324,728 85	38,548 03
Lake.....	268	243 05	25,885 70	222,125 33	7,504 48	255,858 56	134,624 64
Leapeer.....	269	114,706 85	288,868 18	219,708 85	20,843 88	644,127 76	27,184 54
Leelanaw.....	270	787 99	18,581 35	49,980 15	2,019 65	71,369 14	28,721 66
Leelanaw.....	271	122,365 91	1,040,857 48	145,147 10	38,435 03	1,346,795 50	4,016 85
Livingston.....	272	145,277 73	440,321 80	46,495 20	22,013 92	654,108 65	6,318 50
Macomb.....	273	13,706 39	39,287 64	166,302 89	6,522 61	225,818 53	117,665 68
Macomb.....	274	106,778 98	524,068 93	80,062 18	22,613 38	733,563 47	305 12
Manistee.....	275	596 17	70,696 50	204,802 12	7,284 31	283,379 10	147,415 90
Manitou.....	276	563 68	5,770 45	20,226 67	908 14	27,368 94	9,873 67
Marquette.....	277	3,764 40	131,613 19	545,409 04	20,900 84	701,687 47	245,406 61
Mason.....	278	7,145 23	52,888 14	171,887 01	6,530 25	238,443 63	116,367 17
Mecosta.....	279	5,986 10	79,813 08	501,771 89	19,896 84	607,467 89	424,488 93
Menominee.....	280	5,214 07	45,745 48	106,165 26	3,842 67	159,967 48	2,468 59
Midland.....	281	16,839 03	83,063 93	893,647 22	31,145 07	1,024,695 25	730,579 83
Missaukee.....	282	521 04	24,095 38	245,044 05	8,644 40	278,304 85	138,996 45
Monroe.....	283	523,978 21	442,980 97	205,077 82	50,984 44	1,222,971 44	9,099 39
Montcalm.....	284	23,769 20	175,219 53	409,754 71	18,146 34	626,889 78	343,558 14
Montmorency.....	285	1,059 19	9,555 51	87,803 41	1,688 05	100,061 16	24,341 44
Muskegon.....	286	89,665 17	150,739 30	323,641 89	19,646 44	536,662 80	50,648 85
Newaygo.....	287	4,588 81	89,388 83	370,296 96	13,468 05	477,737 65	311,368 37
Oakland.....	288	52,682 75	1,004,342 80	79,711 66	31,146 68	1,167,888 89	8,821 41
Oceana.....	289	1,886 65	76,814 94	300,779 12	11,749 89	391,230 57	266,780 84
Ogemaw.....	290	765 27	17,306 83	164,620 55	5,819 79	188,512 44	70,981 50
Ontonagon.....	291	23,013 52	54,509 94	423,305 26	16,158 93	516,987 65	412,639 77
Oscoda.....	292	1,722 18	39,353 59	308,222 27	11,078 22	390,376 22	193,849 03
Oscoda.....	293	105 25	7,644 44	39,463 14	782 38	47,965 21	13,183 86
Otsego.....	294	2,672 66	16,211 77	72,591 62	2,651 26	94,127 31	39,215 84
Ottawa.....	295	522,662 92	257,895 29	344,771 03	53,568 10	1,178,897 34	98,998 10
Presque Isle.....	296	99 35	17,883 35	304,726 66	9,888 42	332,599 78	148,896 56
Roscommon.....	297	36,825 51	16,941 80	124,700 81	6,189 47	194,716 59	28,847 62
Saginaw.....	298	725,659 55	558,203 10	1,236,289 32	100,504 54	2,620,656 51	715,613 95
Sanilac.....	299	3,810 75	138,248 34	504,027 35	19,022 65	665,109 09	452,698 93
Schoolcraft.....	300	1,046 72	28,247 82	157,042 29	5,265 47	191,602 30	95,832 79
Shiawassee.....	301	430,272 58	330,474 80	308,129 19	48,194 29	1,117,070 67	114,508 02
St. Clair.....	302	183,776 69	391,572 59	298,088 76	33,048 20	906,421 23	50,483 48
St. Joseph.....	303	58,087 46	657,730 82	55,723 90	21,701 40	791,243 58	9,124 95
Tuscola.....	304	8,349 31	165,543 75	463,099 30	18,476 74	655,459 10	513,808 79
Van Buren.....	305	59,374 68	374,702 95	220,881 15	20,787 35	675,726 06	84,447 83
Washtenaw.....	306	203,995 56	1,104,628 45	55,806 51	43,614 04	1,408,046 56	1,390 11
Wayne.....	307	285,969 57	3,268,602 38	581,065 22	108,752 24	4,243,786 41	10,199 18
Wexford.....	308	193 41	33,655 38	214,897 84	7,017 97	255,764 80	136,413 90

Table No. 226.—Continued.

Credited to Counties.			Accounts, June 30. Aggregate Balance.		Balance June 30, 1885.		Counties.
General Credits. (No. 7.)	Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)	Counties, Dr. (No. 10.)	Counties, Cr. (No. 11.)	Counties, Dr. (No. 12.)	Counties, Cr. (No. 13.)	
\$125,999 04	\$8,530 68	\$199,559 05	\$48,775 37	\$65,029 38	\$9,885 17	.....	Gr. Traverse.
394,276 81	30,907 18	676,906 49	10,114 62	250,722 50	164 76	.....	Gratiot.
760,934 82	21,688 87	801,701 30	42,783 87	19,067 61	42 86	.....	Hilldale.
661,497 36	47,181 33	861,454 82	28,458 24	152,776 13	152 99	.....	Houghton.
299,232 36	13,343 88	351,368 91	22,857 87	38,792 67	4,365 26	.....	Huron.
668,846 67	30,493 39	828,763 50	140,425 57	129,423 44	3,721 62	.....	Ingham.
909,440 44	22,326 25	707,343 98	39,542 89	75,577 29	47 86	.....	Ionia.
411,430 99	35,468 77	729,902 16	2,118 35	276,496 31	\$2,523 91	.....	Iosco.
379,782 21	35,621 57	717,844 28	3,427 86	303,238 65	1,837 13	.....	Iron.
1,496 51	45 99	1,703 95	1,120 21	164 45	796 15	.....	Isabella.
1,035,037 09	27,202 55	1,073,390 08	200,558 51	16,140 44	198 45	.....	Iale Royal.
536,394 34	21,629 14	869,919 59	25,614 30	11,896 11	9 59	.....	Jackson.
17,939 78	17,939 83	413,055 30	20 18	143,453 58	1,346 89	.....	Kalamazoo.
1,545,794 77	44,420 18	1,620,302 61	319,183 60	30,087 71	883 55	.....	Kalkaska.
204,828 96	10,213 67	253,590 06	109,838 95	38,700 78	152 73	.....	Keweenaw.
237,708 07	18,067 61	390,400 32	343 05	134,884 81	260 17	.....	Lake.
511,142 49	17,746 73	556,073 76	115,238 54	27,184 54	531 69	.....	Lapeer.
68,181 85	4,340 12	99,243 63	847 17	28,721 68	59 18	.....	Leelanaw.
1,193,264 42	31,060 65	1,223,341 92	122,470 43	4,016 85	114 52	.....	Lenawee.
487,624 73	12,941 46	508,884 69	153,542 46	6,318 50	8,264 73	.....	Livingston.
197,199 63	14,537 93	329,396 35	14,060 07	117,658 79	375 58	.....	Mackinac.
601,123 70	15,426 85	616,854 67	107,013 92	306 12	234 94	.....	Macomb.
258,200 81	19,118 61	424,735 32	6,059 68	147,415 90	5,463 51	.....	Manistee.
24,538 92	1,608 32	36,020 91	1,221 70	9,873 67	658 02	.....	Manitou.
655,075 22	42,665 51	943,147 34	3,946 74	245,406 61	182 34	.....	Marquette.
215,338 57	15,846 39	347,532 13	7,283 67	116,367 17	118 44	.....	Masson.
550,959 27	50,474 18	1,025,922 29	6,094 44	424,488 84	48 34	.....	Mecosta.
148,177 47	6,153 76	178,831 82	5,804 25	22,468 59	300 18	.....	Menominee.
904,471 88	88,328 96	1,723,380 64	31,894 44	730,579 83	15,055 41	.....	Midland.
259,726 79	19,419 50	418,142 74	521 04	140,358 93	1,362 48	.....	Missaukee.
654,524 49	44,372 62	707,966 50	524,074 33	9,069 39	96 12	.....	Monroe.
555,284 59	43,902 75	947,745 43	27,702 44	348,558 14	3,953 24	.....	Montcalm.
98,557 45	3,233 27	123,132 16	1,059 19	27,149 19	2,798 75	.....	Montmorency.
476,359 18	20,367 22	547,375 25	89,986 40	50,648 85	301 23	.....	Muskegon.
425,662 31	38,016 23	785,061 91	4,588 81	311,913 07	549 70	.....	Newaygo.
1,086,536 75	28,505 87	1,123,864 08	52,411 27	8,821 41	158 52	.....	Oakland.
265,980 39	32,228 45	607,979 71	2,011 70	288,780 84	125 05	.....	Oceana.
176,539 22	11,441 28	258,932 00	766 27	71,214 83	293 33	.....	Ogemaw.
439,204 96	46,187 09	896,086 82	31,560 60	412,659 77	8,577 06	.....	Ontonagon.
333,186 12	26,261 92	558,267 07	1,722 18	194,613 02	763 99	.....	Osceola.
47,266 21	1,268 74	61,813 81	105 25	13,923 85	739 99	.....	Oscoda.
86,996 20	5,069 99	130,188 03	2,672 63	38,732 28	517 54	.....	Otsego.
598,400 08	27,519 19	714,879 37	562,934 07	98,966 10	40,321 15	.....	Ottawa.
317,914 22	20,960 36	487,640 16	99 35	155,139 73	6,244 17	.....	Presque Isle.
141,610 82	6,792 17	172,260 61	36,825 51	24,369 53	511 91	.....	Roscommon.
1,683,782 45	114,647 52	2,499,013 92	897,265 54	715,613 96	111,596 99	.....	Saginaw.
907,873 00	53,996 20	1,118,666 13	4,137 39	452,986 93	367 14	.....	Sanilac.
181,280 52	10,769 93	277,853 24	1,046 72	87,327 66	1,494 87	.....	Schoolcraft.
1,174,602 28	29,943 58	1,205,204 74	471,152 95	114,503 02	40,880 36	.....	Shiawassee.
679,416 00	25,486 13	755,365 61	201,549 10	50,483 48	17,772 42	.....	St. Clair.
692,060 45	18,061 18	719,246 58	81,131 95	9,134 95	25,044 49	.....	St. Joseph.
999,627 50	57,215 55	1,180,647 84	8,615 05	513,803 79	235 74	.....	Tuscola.
592,456 85	23,820 15	700,723 88	59,450 03	84,447 88	75 45	.....	Van Buren.
1,174,602 28	29,946 46	1,205,218 85	304,067 82	1,390 11	32 20	.....	Washtenaw.
3,875,734 02	78,695 86	3,964,599 06	299,356 53	10,169 18	3,989 96	.....	Wayne.
298,568 09	17,730 49	392,732 48	193 41	137,221 29	807 39	.....	Wexford.

**Table No. 227.—Amounts Charged and Credited in Account with Alcona**

Years Closing June 30,	Amounts Charged to County.							
	Debit Balance Brought Forward,	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1869 to 1874*	\$183 79	\$3,564 31	\$15,978 78	\$3,585 68	\$3,625 57	\$30,650 99	-----	\$92,518 12
1875*	-----	3,011 45	5,431 44	a 111 80 543 99	909 14	11,928 52	-----	21,936 43
1876*	-----	1,737 44	1,684 38	b 1 00 1,567 77	1,190 02	15,893 30	c \$5,881 44	27,455 35
1877*	-----	2,231 28	1,691 67	436 56	1,120 75	14,301 68	c 7,615 21	27,397 15
1878*	-----	3,315 07	3,984 45	514 88	1,374 23	15,753 47	c 11,201 31	36,143 41
1879*	-----	2,628 88	2,469 60	f 7 89 319 44	1,580 06	24,428 36	c 9,607 11	41,040 83
1880*	-----	3,599 11	4,322 16	183 69	1,375 60	15,279 19	c 11,815 62	36,545 37
1881*	-----	2,491 14	3,961 20	170 27	1,398 07	17,969 10	c 10,425 26	36,415 04
1882*	-----	3,523 96	2,964 47	183 80	1,411 76	16,898 78	c 11,016 69	36,982 46
1883*†	-----	3,151 51	+ 297 69 23 79	+ 244 73 12 95	+ 995 74	+ 16,509 37	+g 7,102 80	28,343 58
1884*†	-----	4,561 46	+1,881 18 145 47	+ 97 73 8 12	+355 01 54	+ 7,710 28 6,911 59	-----	21,661 37
1885*†	-----	2,771 98	† 3 05 220 48	† 23 46 46 22	+ 91 49 5 11	+ 5,818 30	-----	8,480 90
1886*†	-----	5,109 14	+ 5 80 465 68	+ 21 02 15 46	+ 1 96 3 37	+ 5,862 79	-----	11,485 24
Totals...	\$183 79	\$46,650 73	\$45,536 29	\$6,076 10	\$15,338 41	\$235,445 49	\$74,165 44	\$425,405 25

\* See Auditor General's Report for 1885, p. 278.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in Taxes, etc., charged back.

c State bids.

d Error in charges for Taxes, etc., collected by County Treasurer.

**Table No. 228.—Amounts Charged and Credited in Account with Alger**

Years Closing June 30,	Amounts Charged to Counties.							
	Debit Balance Brought Forward,	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1885*†	-----	-----	-----	+ \$32 79 20 56	\$1 70	-----	-----	\$55 05
1886†	\$55 05	-----	-----	+ 15 45 16 53	+ 2 30 2 16	-----	-----	91 49
Totals...	\$55 05	-----	-----	\$85 33	\$6 16	-----	-----	146 54

\* See Auditor General's Report for 1885, p. 278.

† Under New Tax Law unless preceded by †.

a Local Tax, Interest and Collection Fee.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debt.	County Credit.
\$30,273 04		\$104,172 07	\$7,489 52		\$171,934 68	\$188 79	\$79,800 30
19,327 26		24,015 68	2,315 92		45,658 86		23,722 43
23,722 43		d 219 32	e 5 12		44,665 69		17,210 34
17,210 34		18,301 68	2,417 14				19,419 31
19,419 31		21,854 71	2,369 97	c \$5,381 44	46,816 46		23,029 90
23,029 90		29,204 23	2,984 66	c 7,615 21	59,173 81		18,880 87
18,880 87		22,582 27	3,108 22	c 11,201 31	59,921 70		17,750 47
17,750 47		23,065 88	2,742 48	c 9,807 11	54,295 84		18,984 24
18,984 24		23,041 42	2,791 77	c 11,915 62	55,899 23		12,748 40
		16,916 51	2,404 86	c 10,426 26	48,730 86		1,079 06
+ 12,748 40	\$2,151 18	h 1,016 69	+ 1,470 77	+c 11,016 69	29,422 64		2,262 10
1,079 06	+ 1,150 62	i 1,019 01	+ 398 54	+g 7,102 80	23,923 47		1,596 33
	3,436 27	h 1,249 23					923 94
+ 2,262 10	+ 1,328 38	i 9,807 95	+ 70 68		10,077 23		
1,596 33	2,194 49	h 697 69	+ 1 48		12,409 18		
	32 82	i 3,523 89					
	3,108 03	h 2,497 92					
		j 5,172 80					
\$236,283 75	\$13,400 79	\$306,058 15	\$30,521 02	\$74,165 44	\$662,429 15	\$188 79	\$237,207 99

e Interest on error referred to in note "d."  
f Error in returns of sales of 1870, and interest from Nov. 15, 1870.  
g Uncollected Taxes of 1881.  
h State Tax returned.  
i Local Tax, interest and collection fee.  
j Local Tax, and interest, before and after sale.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debt.	County Credit.
						\$55 05	
		a \$1,376 89			\$1,376 89		\$1,785 40
		\$1,376 89			\$1,376 89	\$55 05	\$1,785 40

Table No. 239.—Amounts Charged and Credited in Account with Allegan

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$109,816 11	\$187,190 89	\$239,452 45	\$10,517 29	\$22,479 89	b\$40,594 42	-----	\$610,151 06
1875* .....	16,716 54	18,814 87	7,268 18	{ a 1,319 67 248 50 }	1,968 64	b 14 36	-----	46,390 24
1876* .....	14,710 47	10,854 87	6,856 80	386 19	1,791 87	40 66	e \$5,564 87	40,705 73
1877* .....	14,801 54	14,875 19	6,576 15	551 13	1,945 94	b 81 84	e 6,452 06	45,288 85
1878* .....	17,964 37	22,100 44	6,094 87	987 68	2,442 62	b 71 38	e 7,709 35	57,310 71
1879* .....	20,474 54	17,525 88	5,216 97	{ f 64 816 78 }	2,306 39	b 32 11	e 4,189 23	50,599 49
1880* .....	16,870 97	28,794 05	3,739 65	350 26	2,149 47	35 58	e 3,247 11	50,287 09
1881* .....	12,760 46	16,607 68	3,471 57	368 95	1,633 86	92 70	e 2,970 14	37,899 31
1882* .....	10,555 88	19,045 57	2,567 76	227 55	1,398 21	g 81 36	e 2,884 96	35,709 29
1883*† .....	† 12,058 88	17,018 18	{ †1,650 35 66 86 }	{ † 757 48 11 66 }	† 1,060 45	†b 2536	†k 3,046 50	35,685 73
1884*† .....	9,141 57	24,577 87	{ †1,176 23 138 62 }	{ † 167 54 1 01 }	{ † 657 45 72 76 }	79 75	l 12 88	35,035 68
1885*† .....	11,488 44	14,968 73	279 50	{ † 285 51 29 90 }	{ † 505 52 249 23 }	206 78	g 109 69	28,123 30
1886† .....	2,981 33	27,599 26	{ † 3 63 1,129 01 }	{ † 69 41 51 90 }	{ † 193 23 41 72 }	{ † 53 99 79 88 }	g 91 45	32,244 91
Totals...	\$270,291 10	\$414,968 08	\$235,106 54	\$17,243 00	\$40,885 25	\$41,497 22	\$37,323 24	\$1,107,316 38

\* See Auditor General's Report for 1885, p. 280.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands collected at Land Office.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Bal- ance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$126,285 99	\$62,412 99	\$292,761 95	\$27,361 98	\$1,061 53	\$619,904 39	\$126,532 65	\$126,285 99
-----	18,212 27	{ c 45 87 d 28 51 12,507 23 }	902 89	-----	31,809 77	14,710 47	
-----	11,853 70	{ c 9 14 d 56 94 12,248 25 }	736 16	-----	25,904 19	14,801 54	
-----	6,634 00	{ d 37 77 12,122 30 }	980 54	e 6,564 87	27,319 48	17,964 37	
-----	20,000 00	{ d 52 10 9,155 16 }	1,176 85	e 6,452 06	36,896 17	20,474 54	
-----	17,000 00	{ d 32 05 7,799 64 }	1,127 48	e 7,709 35	33,696 52	16,870 97	
-----	26,079 73	{ d 153 86 5,865 47 }	1,206 84	e 4,189 23	37,526 68	12,760 46	
-----	18,000 00	{ d 96 19 5,008 88 }	888 25	e 3,347 11	27,343 43	10,555 89	
-----	16,000 00	{ h 221 81 d 196 58 4,511 09 }	750 79	e 2,970 14	24,650 41	12,068 88	
-----	+ 6,222 84	{ i 311 41 8 77 }	+ 406 56	+ { e 2,834 98 d 32 07 }	26,544 16	9,141 57	
-----	+ 16,726 55	{ d 361 18 101 08 }	+ 173 43	+k 3,046 50	24,537 24	11,488 44	
-----	+ 20,007 64	{ i 467 34 362 32 }	+ 102 78	+d 20 04	25,191 97	2,981 33	
-----	+ 5,132 99	{ i 66 81 551 29 }	+ 54 07	+d 6 53	-----	951 19	
-----	+ 19,350 49	{ m 120 11 }					
-----	+ 2,953 65						
-----	+ 27,606 07						
\$126,285 99	\$294,546 01	\$487,427 06	\$35,846 61	\$38,264 30	\$972,360 08	\$371,242 29	\$126,285 99

e State Bids.

f Taxes at Land Office charged back, and interest to June 30, 1879.

g Paid Institution for D, and D.

h Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest, \$205.22; error in Taxes, etc., charged back, \$16.59.

i State Tax returned to Auditor General's office.

j Local Tax, Interest and Collection fee.

k Uncollected Taxes of 1881.

l Local Tax, Interest, and Collection fee refunded at A. G. O.

m Local Tax and interest, before and after sale.

Table No. 230.—Amounts Charged and Credited in Account with Alpena

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1850 to 1874*	-----	\$26,284 63	\$47,104 40	\$17,682 91	\$5,084 67	\$57,666 76	-----	\$152,773 37
1875*	-----	1,304 96	15,086 40	{ <sup>a</sup> 1,164 86 1,150 55	988 34	12,466 97	-----	32,164 06
1876*	-----	752 89	8,870 80	{ <sup>c</sup> 8 27 308 76	{ <sup>d</sup> 10 1,367 18	15,813 80	e \$10,269 94	37,881 74
1877*	-----	1,716 37	3,899 28	478 08	1,253 30	{ <sup>f</sup> 12 89 15,352 00	e 10,078 12	32,789 99
1878*	-----	2,550 05	3,484 90	721 57	1,323 68	14,144 68	e 12,079 36	34,304 24
1879*	-----	2,022 22	3,804 36	693 34	1,183 08	10,464 74	e 13,965 14	32,132 88
1880*	-----	2,745 47	4,230 98	249 63	1,540 75	{ <sup>h</sup> 157 05 14,880 75	e 15,406 49	39,211 07
1881*	-----	1,916 26	1,902 50	721 18	1,929 04	23,598 97	e 18,758 99	43,826 94
1882*	-----	4,373 43	2,268 59	148 14	2,486 34	26,526 59	e 26,222 52	62,024 61
1883*+	-----	3,907 88	{ <sup>i</sup> 11,300 69 74 22	{ <sup>+</sup> 785 23 23 35	+ 1,481 00	+ 24,198 90	+ <sup>i</sup> 9,858 88	41,720 20
1884*+	+ \$590 40	5,643 81	{ <sup>i</sup> 11,253 96 296 13	{ <sup>+</sup> 267 49 4 12	{ <sup>+</sup> 513 66 28	{ <sup>+</sup> 10,232 31 2,321 57	-----	21,068 73
1885*+	876 11	3,437 27	229 74	{ <sup>+</sup> 550 18 55 72	{ <sup>+</sup> 64 07 4 88	{ <sup>+</sup> 52 08 1,274 74	-----	6,544 79
1886*	190 61	6,235 33	716 12	{ <sup>+</sup> 9 22 62 61	{ <sup>+</sup> 38 20 71 18	{ <sup>+</sup> 16 17 984 15	-----	8,373 59
Totals.....	\$1,657 12	\$62,990 57	\$94,590 02	\$25,595 21	\$19,274 75	\$280,064 13	\$116,639 44	\$550,781 23

\* See Auditor General's Report for 1885, p. 232.

† Under New Tax Law unless preceded by f.

a Under Sec. 124, Act 169, 1869.

b Twice charged; under Sec. 124; also under Secs. 108-9, Tax Law.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e State blds.

f Paid D., D. and B. Asylum.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$129,846 58		\$166,111 85	\$16,396 48	\$179 12	\$322,534 08		\$168,780 66
28,914 08		b 112 31	3,210 99		60,927 72		28,768 64
28,768 64		28,690 34					
		23,545 06	2,965 08		55,298 77		17,412 08
17,412 08		19,751 98	2,559 55	e 10,269 94	49,968 50		17,208 51
17,208 51		62 55	2,522 58	e 10,078 12	49,573 12		15,268 88
15,268 88		19,706 36					
17,614 37		64 81	2,508 97	e 12,079 36	49,747 26		17,614 37
		19,890 23					
27,706 47		178 19	3,260 98	e 13,965 14	66,917 54		27,706 47
		31,998 86					
		5 20					
		103 99	4,193 98	e 15,406 49	82,687 52		33,860 58
23,890 58		35,271 39					
		798 37	3,890 56	e 18,758 99	70,576 17		8,551 56
		13,151 70					
† 8,551 56	\$3,419 96	248 81	† 1,975 29	+e 26,222 52	41,129 80	\$590 40	
		498 64					
		145 14					
		7 88					
		68 52					
	+ 1,625 06	1,578 32	† 571 56	+1 9,858 88	20,157 62	876 11	
	5,008 19	61 80					
		787 50					
		60 31					
	+ 915 93	35 06	† 48 08		6,354 18	190 61	
	3,082 65	1,583 49					
		628 08					
		18 41					
	+ 550 24	101 32	† 30 04		4,532 21	3,841 88	
	2,276 29	616 52					
		939 29					
\$335,141 70	\$17,536 41	\$366,898 02	\$44,089 74	\$116,818 56	\$890,424 43	\$5,498 50	\$335,141 70

g Taxes, etc., on Part-paid Lands, collected at Land Office.

h Paid Eastern Asylum for Insane.

i Transferred from Montmorency County for taxes of 1880, returned from Alpena County and rejected.

j State Tax returned to Auditor General's Office.

k Local Tax, Interest, and Collection Fee.

l Uncollected Tax of 1881.

m Local Tax and Interest, before and after sale.



Table No. 231. Amounts Charged and Credited in Account with Antrim

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1864 to '74*.....	-----	\$8,869 43	\$6,997 44	\$3,510 47	\$2,350 76	\$40,168 01	-----	\$61,861 11
1875*.....	-----	1,161 55	10,862 00	45 93	454 34	{ a 22 04 b 374 65 7,003 83	-----	19,923 84
1876*.....	-----	670 16	7,790 82	{ d 5 78 213 45 }	{ e 3 97 773 85 }	{ a 24 25 b 353 82 5,463 91	f \$2,530 84	17,830 33
1877*.....	-----	1,029 82	2,478 82	164 72	597 24	{ a 1 74 9,508 27 }	f 1,041 34	14,911 95
1878*.....	-----	1,530 03	3,419 26	{ g 4 98 167 28 }	277 83	2,424 63	f 1,428 94	9,262 95
1879*.....	-----	1,218 33	1,556 79	{ g 5 33 33 95 }	222 28	1,887 78	f 1,436 88	6,356 34
1880*.....	-----	1,647 28	1,985 58	45 69	490 80	6,791 09	f 1,720 87	12,681 11
1881*.....	-----	1,149 76	1,979 94	44 10	239 76	2,809 02	f 1,240 73	7,263 31
1882*.....	-----	3,526 96	1,620 34	125 33	303 76	2,877 01	f 1,466 51	9,929 91
1883*†.....	-----	3,151 51	{ † 601 34 107 95 }	{ † 53 74 10 84 }	† 225 78	+ 1,030 77	† b 3,823 50	9,005 43
1884*†.....	-----	4,551 46	{ † 2,542 74 136 52 }	† 20 54	† 247 97	{ † 4,673 21 1,942 96 }	{ † 1 39 42 m 2 94 }	14,207 73
1885*†.....	-----	2,771 96	198 23	{ † 1,115 83 24 84 }	{ † 61 29 45 53 }	{ † 114 99 3,110 96 }	{ † 1 40 00 n 14 05 m 12 51 }	7,510 24
1886†.....	\$3,189 72	5,109 14	572 92	{ † 46 04 44 56 }	{ † 78 12 82 13 }	1,331 36	1 34 03	10,968 02
Totals....	\$3,189 72	\$36,382 41	\$42,900 69	\$5,693 41	\$6,454 91	\$92,306 82	\$14,832 36	\$201,762 32

\* See Auditor General's Report for 1885, p. 284.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Paid Michigan Asylum for Insane.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d Error in credit of Delinquent Taxes.

e Interest on error referred to in note "d."

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Bal- ance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$57,626 70		\$60,228 25	\$6,441 05		\$124,301 00		\$62,409 89
4,783 19		c 146 35 27,701 21	1,474 54		34,106 29		14,181 45
14,181 45		d 5 10 c 24 19 5,323 14	e 4 56 1,206 78		20,745 22		2,914 89
2,914 89	\$5,730 58	c 814 14 5,826 98	848 74	f \$2,530 84	18,166 12		3,254 17
3,254 17		c 273 52 6,460 30	582 52	f 1,041 34	11,561 85		2,298 90
2,298 90		c 2,143 25 7,323 05	525 90	f 1,428 94	13,720 04		7,363 70
7,363 70		c 226 53 5,279 30	790 29	f 1,436 88	15,108 70		2,427 59
2,427 59		c 187 06 6,061 44	499 45	f 1,720 67	10,996 21		3,632 90
3,632 90		c 222 45 7,971 09	549 88	f 1,240 73	13,617 05		3,687 14
† 3,687 14	2,305 52	l 846 70 k 192 90 fc 563 12	† 335 09	†f 1,466 51	9,448 90		443 47
443 47	{ † 2,172 88 4,832 98 }	c 51 82 fo 137 16 l 199 85 i 564 81	† 244 71	†h 3,823 50	15,199 76		981 98
981 98	{ † 910 06 168 07 }	k 2,720 40 fc 6 23 c 346 77 k 1,576 67	† 49 34		4,320 52	\$3,189 72	
	{ † 1,119 67 3,090 64 }	l 331 40 fc 71 12 c 971 77 o 1,636 29	† 25 31		7,426 58	3,562 44	
		i 510 78					
\$108,546 08	\$20,830 40	\$145,963 19	\$12,528 16	\$14,689 41	\$296,556 24	\$6,752 16	\$108,546 08

† State bids.

g Taxes, etc., on Part-paid Lands, charged back.

h Uncollected Taxes of 1881.

i State Tax returned.

k Local Tax, Interest and Collection Fee.

l Paid Institution for the D. and D.

m Local Tax, Interest and Collection Fee refunded at A. G. O.

n Paid School for the Blind.

o Local Tax and Interest, before and after sale.

Table No. 232.—Amounts Charged and Credited in Account with Arenac

Years Closing June 30.	Amount Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1883*+	-----	-----	-----	{ + 204 09 18 74 }	-----	-----	-----	\$217 83
1884*+.	\$217 83	-----	+361 74	1 51	{ + 14 29 83 }	-----	-----	506 20
1885*+	256 27	-----	-----	{ + 58 30 1 91 }	{ + 25 51 27 }	{ + \$10 41 1,794 23 }	-----	2,146 90
1886+	-----	-----	{ + 22 62 622 74 }	{ + 111 57 16 15 }	{ + 5 18 7 87 }	{ + 1,151 01 }	c \$18 66	1,956 43
Totals...	\$474 10	-----	\$1,007 40	\$407 27	\$53 95	\$2,955 98	\$18 66	\$4,917 36

\* See Auditor General's Report for 1885, p. 286.

+ Under new Tax Law unless preceded by †

a Local Tax, Interest, and Collection fee.

Table 233.—Amounts Charged and Credited in Account with Baraga

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treas- urer.	Miscella- neous Debits.	Total Debits.
1875*	-----	-----	-----	\$54 30	-----	-----	-----	\$54 30
1876*	\$54 30	-----	\$1,636 67	791 85	\$30 45	-----	-----	2,506 25
1877*	-----	\$915 40	3,736 74	47 91	304 51	-----	a \$3,971 96	8,799 52
1878*	-----	1,360 06	2,099 70	481 68	277 20	\$342 66	a 4,206 62	8,799 89
1879*	-----	1,076 52	2,513 07	739 45	361 48	\$1,604 07	a 5,154 17	11,450 76
1880*	-----	1,464 25	1,941 66	60 56	412 14	3,236 45	a 4,524 90	11,639 96
1881*	-----	1,022 01	1,806 47	372 69	708 40	2,564 76	a 12,847 78	18,817 11
1882*	-----	1,334 02	2,138 32	1,038 68	818 79	12,614 49	a 3,028 27	21,472 52
1883*+	-----	1,638 78	{ + 218 94 104 44 }	{ + 95 17 4 74 }	+ 134 38	+ 911 62	+d 2,098 22	5,201 29
1884*+	-----	2,366 76	{ + 542 69 218 24 }	{ + 197 80 1 94 }	{ + 105 04 14 }	{ +2,217 26 842 22 }	-----	6,492 09
1885*+	-----	1,441 42	208 09	{ + 64 07 11 46 }	{ + 34 85 86 }	{ + 6 38 1,280 56 }	-----	3,047 67
1886+	-----	2,656 75	1,209 63	140 77	{ + 4 48 19 57 }	{ + 04 810 30 }	d 4 20	4,845 74
Totals...	\$54 30	\$15,777 94	\$18,366 66	\$4,108 08	\$3,207 27	\$26,430 79	\$35,333 12	\$108,273 10

\* See Auditor General's Report for 1885, p. 286.

+ Under New Tax Law unless preceded by †.

a State bids.

b  $\frac{1}{2}$  Mining Tax collected during year.c Amount transferred from Houghton County for  $\frac{1}{2}$  Mining Tax collected from Spurr Mountain Mine on product of 1875 and 1876.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
						\$217 88	
	+ 218 88	a 106 55	+ 90 80		\$389 98	256 27	
	14 46		24				
	+ 381 33	b 27 58	+ 16 08		2,502 52		\$355 62
	1 51	a 2,076 07					
	+ 88 04	b 8 31	+ 3 69		2,246 58		290 15
\$355 62	626 82	d 1,170 10					
\$355 62	\$1,324 44	\$3,388 61	\$20 26		\$5,089 03	\$474 10	\$645 77

b Taxes, etc., on part-paid lands collected at Land Office.

c Local Tax, Interest and Collection fee refunded at A. G. O.

d Local Tax and Interest, before and after sale.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
						\$54 90	
		\$3,242 86	\$200 12		\$5,502 98		\$3,997 73
\$3,997 73		5,768 83	508 81		10,276 37		1,299 85
1,299 85		6,026 12	533 61	a \$3,971 98	11,861 54		3,061 65
3,061 65		5,971 62	670 61	a 4,208 62	18,912 50		2,461 74
				b 18 40			
2,461 74		13,941 08	1,024 74	c 265 01	22,880 09		11,220 13
				a 5,164 17			
11,220 13		5,688 76	1,247 23	a 4,524 90	22,681 02		3,863 91
				b 5 26			
3,863 91		4,297 63	1,043 92	a 12,247 78	21,558 60		86 08
				b 3,028 27			
+ 86 08	1,229 43	f 418 94	+ 168 08	+ b 58 63	5,384 44		133 15
		c 345 00					
133 15	+ 463 62	f 615 98	+ 120 44	+ d 2,083 22	6,545 22		53 13
	2,598 54	e 487 99		b 75 73			
		g 6 55					
53 13	+ 506 00	h 3 77	+ i 1 89	b 30 94	3,055 83		7 66
	1,362 12	e 753 43	+ 27 83				
		f 326 72					
7 66	+ 65 05	f 643 50	+ 3 54	b 369 93	4,589 73	256 01	
	3,156 60	k 343 45					
\$26,185 08	9,371 36	\$61,833 19	\$5,610 82	\$36,147 92	\$129,147 82	\$310 81	\$26,185 08

d Uncollected Taxes of 1881.

e Local Tax, Interest and Collection Fee.

f State Tax returned to Auditor General's Office.

g Taxes, etc., on Part-paid Lands, collected at Land Office.

h Unpaid sales of 1878; charged back under Sec. 1106, C. L., 1871.

i Interest on amount referred to in note "h."

j Local Tax, Interest and Collection fee refunded A. G. O.

k Local Tax and Interest, before and after sale.

Table No. 234.—Amounts Charged and Credited in Account with

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$9,356 22	\$126,512 17	\$115,196 61	\$5,241 35	\$10,405 53	\$35,966 98	-----	\$302,877 86
1875*	-----	13,551 52	2,779 92	{ a 16 02 80 58 }	473 96	b 24 77	-----	16,876 72
1876*	-----	7,818 49	1,963 77	40 25	320 77	b 23 62	d 897 18	11,084 08
1877*	-----	11,442 45	2,280 20	162 36	420 20	{ b 15 82 40 58 }	d 595 43	14,967 23
1878*	1,070 27	17,000 84	1,873 75	230 38	665 40	b 80 02	d 985 00	21,885 16
1879*	146 19	13,481 45	1,497 80	238 70	512 53	{ b 46 80 426 37 }	d 1,077 55	17,427 39
1880*	1,229 17	18,308 11	1,079 73	50 31	690 23	b 47 57	d 868 28	22,268 40
1881*	-----	12,775 10	1,029 85	135 86	481 27	{ b 19 12 1,326 61 }	d 441 00	16,207 61
1882*	980 12	18,340 18	881 78	233 74	555 99	e 44 43	d 604 14	21,640 38
1883*+	+ 1,530 20	16,897 88	{ + 394 01 51 89 }	{ + 89 41 20 59 }	+ 150 35	+ 30 96	+g 715 05	19,370 34
1884*+	206 51	23,067 58	{ + 114 07 86 98 }	+ 98 71	+ 58 20	{ + 806 04 70 18 }	e 22 70	25,275 92
1885*+	145 84	14,414 34	102 12	{ + 118 41 20 80 }	{ + 9 11 1 52 }	{ + 08 54 72 }	-----	14,996 94
1886*+	158 25	26 567 53	394 34	{ + 38 88 12 57 }	{ + 8 29 85 }	{ + 07 78 48 }	-----	27,254 26
Totals...	\$14,893 77	\$320,262 14	\$129,745 86	\$6,768 87	\$14,754 20	\$39,142 22	\$6,216 33	\$631,772 43

\* See Auditor General's Report for 1885, p. 236.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

**Barry County since 1842.**

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$94,242 33	\$70,707 97	\$204,061 71	\$18,844 16	\$365 72	\$368,191 89	\$9,856 22	\$94,870 26
627 92	12,693 52	c 14 81	475 87	-----	17,540 50	-----	663 78
663 78	7,573 67	c 85 80	324 60	-----	11,639 38	-----	555 26
555 25	9,090 00	c 3,002 56	422 62	d 897 18	13,896 95	1,070 27	
-----	17,314 80	c 21 92	671 56	d 595 43	21,718 97	146 19	
-----	12,215 00	c 3,115 46	462 10	d 995 00	16,198 22	1,229 17	
-----	20,001 32	c 205 69	502 78	d 1,077 55	23,319 95	-----	1,061 55
1,061 55	11,027 40	c 2,320 43	468 91	d 868 28	15,227 69	980 12	
-----	18,000 00	c 74 04	431 66	d 441 00	20,110 18	1,530 20	
		c 1,208 52					
		tc 33 95					
	+ 1,890 06	c 2 19	+ 147 45	td 604 14	12,108 83	266 51	
	16,265 27	h 150 75					
		f 20 00					
	+ 500 14	h 228 07	+ 61 08	tg 715 05	25,130 08	145 84	
	23,573 62	f 54 12					
	+ 132 32	f 77 88	+ 6 98	-----	14,708 69	158 25	
	14,366 23	h 135 28					
		tc 11 14					
	+ 120 23	c 9 40	+ 6 67	-----	27,129 46	124 80	
	26,680 54	i 29 79					
		h 261 39					
\$97,140 83	\$252,042 21	\$235,246 91	\$22,916 44	\$6,559 35	\$613,905 74	\$15,007 57	\$97,140 83

d State Bids.

e Paid Institution for the D. and D.

f Local Tax, Interest, and Collection Fee.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office,

i Local Tax and Interest, before and after sale.

Table No. 235.—Amounts Charged and Credited in Account with Bay

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1859 to '74*	-----	\$64,466 86	\$280,692 14	\$35,566 65	\$12,106 06	\$37,384 72	-----	\$470,216 45
1875*	-----	10,540 07	39,000 09	{ a1,043 44 b1,848 53 668 67 }	{ c 42 61 1,355 49 }	d 35 02	-----	54,523 92
1876*	-----	6,081 05	{ e 88 51,986 09 }	{ h 5 91 1,910 01 }	{ i 02 25 2,732 88 }	d 40 00	k29,056 25	91,513 34
1877*	-----	8,009 72	{ e 627 12 45,277 93 }	1,772 84	{ l 55 64 3,315 48 }	{ d 22 40 6,898 94 }	k 34,719 18	100,699 25
1878*	-----	11,900 24	45,981 42	5,645 28	3,701 53	{ d 35 65 12,118 71 }	k 33,001 56	112,334 39
1879*	-----	9,437 01	61,056 24	1,969 48	4,220 84	{ d 27 65 8,617 27 }	k 41,006 26	126,984 75
1880*	-----	12,812 18	40,055 40	5,281 29	3,901 22	{ d 35 50 21,537 28 }	k 37,070 31	120,698 18
1881*	-----	8,942 57	46,772 39	{ n 414 17 3,898 34 }	3,096 39	{ d 26 59 9,169 22 }	k 26,966 93	99,296 60
1882*	-----	25,394 10	40,968 27	692 84	2,351 19	{ o 51 47 11,081 34 }	k 23,732 60	104,321 81
1883*†	-----	22,690 92	{ +18,120 78 998 18 }	{ + 826 07 56 17 }	+2,069 53	{ o 49 64 r 23 20 }	+229,969 88	74,786 37
1884*†	\$12,276 95	32,770 49	{ +19,033 14 2,958 97 }	{ +1,170 50 20 53 }	{ +2,361 93 482 41 }	{ +23,906 71 3,452 22 }	{ o 60 58 v 40 82 r 18 45 }	96,453 65
1885*†	43,817 10	19,958 30	{ + 29 19 3,080 92 }	{ +1,914 94 102 90 }	{ +1,399 37 302 19 }	{ + 172 90 2,400 79 }	{ v 78 91 o 32 31 }	73,239 82
1886†	19,062 66	36,735 81	5,532 79	{ + 122 45 264 61 }	{ + 134 80 801 61 }	{ + 75 71 1,185 15 }	{ w5,749 00 o 42 93 v 43 50 }	69,371 02
Totals.	\$30,176 71	\$269,789 34	\$712,181 94	\$65,187 62	\$44,921 44	\$168,238 08	\$262,229 42	\$1,602,574 55

\* See Auditor General's Report for 1885, p. 290.

† Under New Tax Law unless preceded by †.

a Error in amount charged county, June 30, 1874, under Sec. 124, Act 169, 1869.

b Under Sec. 124, Act 169, 1869.

c Interest on error referred to in note "a."

d Paid D., D. and B. Asylum.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Error in charge for Taxes, etc., collected by County Treasurer.

h Error in credit of Delinquent Taxes.

i Interest on error referred to in note "g."

j Interest on error referred to in note "h."

k State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$312,189 89	-----	\$450,215 12	\$39,844 45	-----	\$908,249 46	-----	\$333,083 01
19,843 12	-----	{ e 15 41 f 118 33 73,087 84 }	4,301 61	-----	97,316 31	-----	42,792 39
42,792 39	-----	{ e 5 96 f 84 83 74,806 79 }	6,086 49	-----	123,728 46	-----	31,915 12
31,915 12	-----	{ f 91 11 66,471 08 72 60 }	6,429 02	k \$29,056 26	133,962 53	-----	33,263 28
33,263 28	-----	{ i 1,000 00 80,932 29 157 18 }	{ m 23 33 7,446 25 }	k 34,719 18	157,456 98	-----	45,122 54
45,122 54	-----	{ e 30 81 72,497 84 222 31 }	7,798 92	k 33,001 56	156,902 86	-----	31,668 10
31,668 10	-----	{ g 56,786 94 22 43 57,089 74 }	6,607 08	k 41,606 26	136,890 69	-----	16,197 51
16,197 51	-----	{ f 27 98 24 13 69,466 79 }	5,344 88	k 37,070 31	115,074 87	-----	16,388 27
16,388 27	-----	{ p 57 56 1,157 50 4,062 02 }	{ q 1 96 4,627 48 }	k 26,966 98	117,503 49	-----	12,681 68
+ 12,681 68	\$18,631 75	{ t 44 12 u 5,276 20 t 3,920 07 }	+ 2,186 31	+k 23,732 60	62,509 42	\$12,276 95	
-----	{ + 6,986 22 1,604 88 }	{ u 172 56 4,231 40 t 1,759 11 }	+ 1,895 23	+s 29,959 88	49,636 55	48,817 10	
-----	{ + 20,282 07 31,637 66 }	{ u 8,025 65 x 1,271 95 }	+ 1,074 36	-----	59,157 16	19,062 66	
-----	{ + 2,038 55 27,389 52 }		+ 75 71	-----	38,800 88	31,070 64	
\$563,061 90	\$108,519 60	\$1,083,106 55	\$33,638 06	\$266,163 97	\$2,054,489 10	\$111,247 35	\$563,061 90

l Error in charge for Taxes received by County Treasurer.

m Interest on error referred to in note "l."

n Error in credit of Returns—Taxes of 1879.

o Paid Institution for the D. &amp; D.

p Error in Taxes, etc., charged back.

q Interest on error referred to in note "p."

r Paid School for the Blind.

s Uncollected Taxes for 1881.

t Local Tax, Interest, and Collection fee.

u State Tax, returned to Auditor General's Office.

v Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

w Am't paid Troops in Aid of Civil Authorities under Act 169—1885.

x Local Tax and Interest, before and after sale.



Table No. 235.—Amounts Charged and Credited in Account with May

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1859 to '74*	-----	\$34,466 88	\$290,692 14	\$35,566 65 { a1,043 44 b1,848 53 658 67 }	\$12,108 06 { c 42 61 1,355 48 }	\$97,384 72	-----	\$470,216 45
1875*	-----	10,540 07	39,000 09	{ h 5 91 1,910 01 }	{ d 25 25 2,732 88 }	d 35 02	-----	54,522 92
1876*	-----	6,061 05	{ g 88 51,996 09 }	{ i 55 64 1,772 84 }	{ j 27 65 8,617 27 }	d 40 00	k229,056 25	91,813 34
1877*	-----	8,009 72	{ g 627 12 45,277 98 }	{ l 22 40 3,815 48 }	{ m 22 40 6,898 94 }	d 22 40	k 34,719 18	100,699 25
1878*	-----	11,900 24	45,981 42	5,645 28	3,701 53	{ d 25 65 12,118 71 }	k 38,001 56	112,334 39
1879*	-----	9,437 01	61,056 24	1,969 48	4,220 84	{ d 27 65 8,617 27 }	k 41,606 26	126,324 75
1880*	-----	12,512 18	40,055 40	5,281 29	3,901 22	{ d 35 50 21,537 28 }	k 37,070 81	130,696 18
1881*	-----	8,942 57	46,772 39	{ n 414 17 3,898 34 }	3,096 39	{ d 26 59 9,169 22 }	k 26,966 98	99,296 60
1882*	-----	25,394 10	40,968 27	692 84	2,851 19	{ o 51 47 11,061 34 }	k 23,732 60	104,821 81
1883**	-----	22,690 92	{ +18,120 78 998 18 }	{ + 826 07 58 17 }	+2,059 58	{ o 49 64 r 23 20 }	+229,969 88	74,786 37
1884**	\$12,276 95	32,770 49	{ +19,033 14 2,968 97 }	{ +1,170 50 20 58 }	{ +2,361 93 482 41 }	{ +23,806 71 3,452 22 }	{ o 60 53 v 40 82 r 18 45 }	98,453 65
1885* +...	48,817 10	19,958 30	{ + 29 19 3,080 92 }	{ +1,914 94 102 90 }	{ +1,399 37 302 19 }	{ + 172 90 2,400 79 }	{ v 78 91 o 32 31 }	73,239 82
1886†	19,082 66	36,735 81	5,582 79	{ + 122 45 264 61 }	{ + 134 80 801 61 }	{ + 75 71 1,185 15 }	{ w5,749 00 o 42 93 v 48 50 }	69,371 02
Totals.	\$80,176 71	\$299,789 34	\$712,181 94	\$65,187 62	\$44,921 44	\$168,238 08	\$292,229 42	\$1,602,674 55

\* See Auditor General's Report for 1885, p. 230.

† Under New Tax Law unless preceded by †.

a Error in amount charged county, June 30, 1874, under Sec. 124, Act 169, 1869.

b Under Sec. 124, Act 169, 1869.

c Interest on error referred to in note "a."

d Paid D. D. and B. Asylum.

e Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Error in charge for Taxes, etc., collected by County Treasurer.

h Error in credit of Delinquent Taxes.

i Interest on error referred to in note "g."

j Interest on error referred to in note "h."

k State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$312,189 89		\$450,215 12	\$39,844 45		\$808,249 46		\$333,083 01
19,843 12		{ e 15 41 f 118 33 73,087 84 }	4,301 61		97,316 31		42,792 39
42,792 39		{ e 5 96 f 84 83 74,808 79 }	6,086 49		123,728 46		81,915 12
31,915 12		{ f 91 11 66,471 03 }	6,429 02	k \$29,056 25	133,962 53		33,263 28
33,263 28		{ f 72 80 1 1,000 00 80,932 29 }	{ m 23 33 7,446 25 }	k 84,719 18	157,456 98		45,123 54
45,122 54		{ f 157 18 e 30 81 72,497 34 }	7,798 92	k 33,001 56	158,802 86		31,668 10
31,668 10		{ e 222 31 56,736 94 }	6,607 08	k 41,606 23	136,890 69		16,197 51
16,197 51		{ f 22 43 57,089 74 }	5,344 88	k 37,070 31	115,674 37		16,388 27
16,388 27		{ p 27 93 f 24 18 69,466 79 }	{ q 1 96 4,637 48 }	k 26,966 93	117,503 49		12,681 68
+ 12,681 68	\$18,681 75	{ t 57 56 1,157 50 4,062 02 }	+ 2,136 81	+k 23,732 60	62,509 42	\$12,276 96	
	{ + 6,996 22 1,604 88 }	{ t 44 12 u 5,276 20 3,920 07 }	+ 1,806 23	+s 29,969 88	49,636 55	48,817 10	
	{ + 20,282 07 31,637 66 }	{ t 172 56 u 4,221 40 1,759 11 }	+ 1,074 36		59,157 16	19,062 66	
	{ + 2,098 55 27,388 62 }	{ u 8,025 65 x 1,271 95 }	+ 75 71		38,800 88	31,070 64	
\$563,061 90	\$108,519 00	\$1,083,106 55	\$93,638 08	\$266,163 97	\$2,064,489 10	\$111,247 35	\$563,061 90

l Error in charge for Taxes received by County Treasurer.

m Interest on error referred to in note "l."

n Error in credit of Returns—Taxes of 1879.

o Paid Institution for the D. &amp; D.

p Error in Taxes, etc., charged back.

q Interest on error referred to in note "p."

r Paid School for the Blind.

s Uncollected Taxes for 1881.

t Local Tax, Interest, and Collection fee.

u State Tax, returned to Auditor General's Office.

v Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

w Am't paid Troops in Aid of Civil Authorities under Act 169—1865.

x Local Tax and Interest, before and after sale.

Table No. 236.—Amounts Charged and Credited in Account with **Hemzie**

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1869 to 1874*	\$166 49	\$1,794 88	\$7,360 40	\$965 99	\$446 26	\$5,612 60	-----	\$16,366 12
1875*	-----	630 97	2,557 98	{ a 163 36 78 44 }	160 41	1,504 81	-----	5,096 97
1876*	-----	364 06	918 34	48 23	160 91	1,122 86	b \$1,480 10	4,044 47
1877*	-----	629 83	1,585 18	40 49	99 02	820 91	b 661 90	3,896 83
1878*	-----	935 02	2,309 30	116 30	198 22	784 60	b 1,963 88	6,322 32
1879*	-----	741 48	2,358 48	148 90	217 88	1,064 64	b 2,230 91	6,811 79
1880*	-----	1,006 67	3,598 96	71 59	222 25	1,668 07	b 2,064 74	8,742 27
1881*	-----	708 63	2,347 07	57 81	184 61	1,068 13	b 1,558 25	5,948 50
1882*	-----	2,116 17	2,269 73	13 16	197 33	197 63	b 2,010 20	6,804 21
1883†	-----	1,890 91	{ + 695 71 83 92 }	{ + 75 22 10 87 }	+ 98 49	+ 199 75	+ 11,365 00	4,409 94
1884†	201 52	2,730 88	{ + 539 50 150 05 }	{ + 63 35 27 }	+ 88 91 02	{ + 1,823 94 617 85 }	-----	6,215 29
1885†	371 04	1,668 18	279 40	{ + 22 23 36 84 }	+ 36 09 4 81	{ + 20 37 797 85 }	d 33 96	3,265 32
1886†	66 07	3,065 48	447 39	{ + 15 72 11 42 }	+ 1 58 1 65	{ + 90 614 59 }	-----	4,224 80
Totals.....	\$305 12	\$18,271 13	\$27,601 39	\$1,969 82	\$2,174 44	\$17,869 50	\$13,408 48	\$62,064 83

\* See Auditor General's Report for 1885, p. 232.

† Under New Tax Law unless preceded by +.

a Under Sec. 124, Act 160, 1880.

b State Bids.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Error in credit of Returns—Taxes of 1876.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$12,056 59		\$18,110 08	\$1,577 23		\$31,743 84	\$166 49	\$15,542 21
3,485 62		4,502 65	423 72		8,411 99		3,316 02
3,316 08		13 68	251 41		4,153 28		108 76
108 76		572 12					
		4,668 23	299 38	b \$1,430 10	6,476 47		2,639 64
2,639 64		50	01	b 661 90	8,467 73		2,145 41
		2 43	406 10				
		4,757 15					
2,145 41		14 96	437 38	b 1,963 88	9,197 09		2,385 30
2,385 30		4,615 46	471 40	b 2,280 91	9,371 95		1,129 68
1,129 68		4,734 34		b 2,094 74	7,253 47		1,309 97
1,309 97		20 09	383 41	b 1,553 25	6,884 22		80 01
		3,675 55	276 89				
		3,744 11					
+ 80 01	\$1,588 54	22 32	+ 111 14	+b 2,010 20	4,308 42	201 52	
		306 85					
		92 86					
		392 19					
+ 754 00		741 75	+ 96 42	+f 1,355 00	* 5,844 25	371 04	
2,475 94		88 85					
		261 66					
+ 545 94		698 75	+ 20 37		3,199 25	66 07	
1,654 40		18 18					
		477 87					
+ 23 87		762 96	+ 90		4,401 93		177 13
3,136 33							
\$28,657 00	\$10,179 52	\$53,231 63	\$4,675 71	\$13,299 98	\$110,113 84	\$305 12	\$23,834 13

e Interest on error referred to in note "d."

f Uncollected taxes of 1881.

g Local Tax, Interest, and Collection Fee.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection Fee refunded at Auditor General's Office.

j Local Tax and Interest, before and after sale.

Table No. 237.—Amounts Charged and Credited in Account with Berrien

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$53,752 85	\$259,121 83	\$113,325 67	\$11,471 50	\$15,831 70	\$4,339 01	-----	\$457,842 56
1875*-----		23,560 90	3,525 41	{ a 687 80 83 81	825 83	b 15 39	-----	23,709 23
1876*-----	500 91	13,598 41	3,324 11	{ c 3 00 176 83	767 45	b 156 96	f \$5,404 10	23,923 77
1877*-----	4,805 37	18,336 53	4,359 28	220 38	1,256 44	b 172 64	f 5,975 22	34,325 86
1878*-----	2,732 14	27,243 04	5,659 82	411 60	1,487 95	b 197 32	f 7,557 36	45,299 22
1879*-----	1,884 14	21,604 02	4,738 94	421 29	1,196 17	b 206 28	f 6,481 91	36,522 75
1880*-----	563 90	29,330 74	4,815 39	671 06	1,296 99	b 142 71	f 5,580 71	42,391 50
1881*-----		20,472 10	3,206 58	416 07	952 27	b 118 77	f 6,079 01	31,239 75
1882*-----	474 68	21,161 76	2,928 07	543 88	795 52	b 127 25	f 4,058 34	30,069 50
1883*†-----		18,909 10	{ † 1,008 23 77 65	{ † 397 05 83 47	† 323 20	{ † 188 64 h 3,711 51	† 2,780 84	27,374 09
1884*†-----	235 25	27,308 75	{ † 755 83 237 08	{ † 198 74 4 28	{ † 143 25 18	{ † 2,714 91 271 41	{ h 70 32 l 45 60	31,985 80
1885*†-----	700 64	16,631 93	325 42	{ † 189 51 26 16	{ † 43 23 2 34	{ † 36 99 96	{ h 75 44 l 24 55	18,119 54
1886†-----	264 48	30,654 84	{ † 70 09 772 40	{ † 315 65 36 56	{ † 16 73 3 32	{ † 9 11 71 13	h 38 46	32,247 32
Totals.....	\$65,714 36	\$527,929 04	\$149,124 92	\$16,318 64	\$24,962 62	\$12,488 36	\$44,096 86	\$640,574 80

\* See Auditor General's Report for 1885, p. 204.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 109, 1869.

b Paid D., D. and B. Asylum.

c Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

d Error in interest in Account Current for 1874.

e Error in Taxes, etc., charged back.

f State Bids.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credita.	County Debit.	County Credit.
\$17,581 44	\$211,219 12	\$177,476 15	\$14,366 54	\$1,081 92	\$421,725 17	\$58,752 85	\$17,635 46
54 02	19,601 73	c 54 97	d 1 69		28,208 32	500 91	
	10,600 41	7,682 04	813 87		19,321 40	4,606 37	
	14,879 37	8,155 60	565 39		32,098 72	2,732 14	
	26,557 13	e 20 00	1,029 69	f 5,404 10	43,405 09	1,884 14	
	18,922 69	22 71	1,372 15	f 5,875 22	36,968 85	563 90	
	26,453 06	10,731 95	1,120 13	f 7,557 39	42,459 13	474 68	67 63
67 63	18,188 91	8,298 67	1,340 08	f 6,451 91	30,765 07		
	21,794 79	8,184 06	1,028 82	f 5,589 71	38,148 96		3,059 46
		5,869 00	1,046 91	f 6,079 01	27,139 44	235 25	
		25 92	449 27	†† 4,058 34	31,284 96	700 64	
		4,202 33			17,855 08	264 43	
		471 82			31,810 38	437 44	
		27 83					
		605 46					
		215 55					
		18 08					
		361 55					
		129 84					
		9 69					
		16 81					
		502 73					
\$20,762 55	\$462,280 88	\$243,906 85	\$23,333 91	\$44,899 41	\$765,185 55	\$66,151 80	\$20,762 55

g Taxes, etc., on part-paid Lands, collected at Land Office.

h Paid Institution for the D. and D.

i Uncollected Taxes of 1881.

j State Tax returned to Auditor General's Office.

k Error in interest in quarter ending December 31, 1882.

l Paid School for the Blind.

m Local Tax, Interest, and Collection fee.

n Local Tax and interest, before and after sale.

Table No. 238.—Amounts Charged and Credited in Account with Branch

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$11,598 11	\$247,993 92	\$55,547 51	\$3,648 37	\$11,059 15	\$11,047 88	-----	\$340,894 94
1875*		21,825 83	877 17	17 83	708 26	38 81		24,243 22
1876*		12,592 31	733 40	72 16	389 97	908 06		13,694 57
1877*		20,024 30	761 10	86 37	625 64	37 57	c \$44 95	21,974 92
1878*		29,750 59	1,126 13	112 10	919 37	52 61	c 73 57	32,205 30
1879*		23,592 54	1,330 20	29 54	751 80	69 89	c 309 78	26,238 68
1880*		32,030 45	900 95	56 94	968 99	62 02	c 39 03	34,232 70
1881*		22,355 42	874 12	250 24	689 30	506 15	c 132 07	25,277 85
1882*				1,231 54		48 71	c 40 42	25,164 59
1883*	292 28	24,688 71	490 77	34 43	613 44	237 34	d 17 40	23,085 61
1884†		23,060 61	+ 318 26	+ 4 50	+ 37 40	58 57	† 405 13	33,122 38
1884†	181 53	31,860 21	48 18	6 35	+ 27 13	146 61	d 51 84	36,112 44
1885†			+ 215 72	+ 27 13	+ 35 13	427 41		19,890 28
1885†	123 45	19,408 91	48 73	+ 4 35	+ 7 29	208 55	d 51 80	36,112 44
1886†				2 01	17			
1886†	35 51	35,763 98	63 69	+ 25 12	+ 30	3 87	d 47 00	
1886†			232 59	3 78	29			
Totals.....	\$12,230 88	\$543,943 78	\$63,168 52	\$5,612 76	\$16,801 60	\$14,466 79	\$1,223 15	\$657,447 48

\* See Auditor General's Report for 1886, p. 206.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$27,833 85	\$222,574 74	\$95,213 86	\$12,618 39	\$389 20	\$358,680 04	\$11,596 11	\$29,338 21
1,499 36	21,000 00	1,225 12	686 00	-----	24,410 48	-----	187 26
167 26	12,160 80	1,851 65	418 99	-----	14,568 70	-----	709 13
709 13	19,500 00	1,720 37	706 31	c 44 95	22,680 76	-----	705 84
705 84	29,817 22	1,407 02	1,001 91	c 73 57	33,005 56	-----	800 26
800 26	23,545 74	1,627 95	801 28	c 309 78	27,065 01	-----	746 38
746 38	32,063 18	1,069 81	912 19	c 99 03	34,820 54	-----	537 84
537 84	22,700 00	884 53	731 13	c 133 07	24,965 57	292 28	-----
-----	25,229 75	e 20 15 767 67	768 36	c 40 42	26,881 35	-----	716 76
† 716 76	22,000 00	g 7 84 h 100 20	† 51 62	†c 27 56	22,904 08	181 53	-----
-----	† 388 15	g 85 05 h 2 31	+	†† 405 13	32,996 93	128 45	-----
-----	82,131 10	e 4 63 g 14 70	† 32 56	-----	19,824 77	35 51	-----
-----	† 105 80	e 97 94 h 94 06	† 5 63	-----	36,029 43	88 01	-----
-----	19,506 64	h 162 11 i 98	† 24	-----	-----	-----	-----
-----	† 4 41	e 7 16	-----	-----	-----	-----	-----
-----	35,854 53	-----	-----	-----	-----	-----	-----
\$33,716 63	\$518,612 06	\$106,335 21	\$18,724 61	\$1,461 71	\$678,860 22	\$12,813 89	\$33,716 63

d Paid Institution for the D. and D.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Uncollected Taxes of 1881.

g Local Tax, Interest, and Collection fee.

h State Tax returned to Auditor General's Office.

i Local Tax and Interest, before and after sale.



Table No. 239.—Amounts Charged and Credited in Account with Calhoun

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$34,020 45	\$397,525 55	\$65,814 57	\$4,317 95	\$16,739 78	\$1,394 55	-----	\$520,112 85
1875*-----	-----	30,114 49	2,955 16	{ a 5 54 43 85 }	950 78	-----	-----	34,069 82
1876*-----	135 72	17,374 42	1,585 59	132 88	585 17	-----	c 620 32	20,384 10
1877*-----	708 96	27,461 89	1,588 88	58 07	910 35	d 5 18	c 358 82	31,086 61
1878*-----	-----	40,800 81	1,495 26	454 12	1,245 40	d 48 51	c 456 84	44,500 94
1879*-----	788 45	32,355 48	1,042 01	178 62	1,070 98	d 41 90	c 600 54	36,672 98
1880*-----	-----	43,927 47	1,090 07	166 22	1,397 77	{ d 82 81 1,421 73 }	c 390 12	48,476 19
1881*-----	365 17	30,690 24	1,122 51	145 94	971 62	d 108 76	c 336 80	38,706 04
1882*-----	106 92	34,564 19	810 72	167 84	855 79	f 129 79	c 299 30	36,934 55
1883*†-----	+ 31 07	30,884 86	{ + 238 27 96 81 }	{ + 43 18 23 15 }	+ 44 21	+ 108 40	+ g 614 84	32,060 29
1884*†-----	+ 272 27	44,604 29	{ + 159 28 219 66 }	{ + 23 79 45 }	+ 36 13 08	+ 449 54 41 24	{ f 100 40 k 9 30 }	45,916 36
1885*†-----	-----	27,165 47	106 87	{ + 218 27 6 77 }	{ + 12 88 51 }	+ 237 18 417 18	{ f 78 76 k 88 25 }	28,279 14
1886*†-----	267 28	50,009 57	{ + 8 44 413 66 }	{ + 78 68 14 94 }	+ 15 42 93	+ 2 26 37 51	f 132 51	51,086 20
Totals....	\$36,686 29	\$307,808 73	\$79,300 71	\$6,074 26	\$24,837 75	\$4,516 54	\$4,081 81	\$963,256 09

\* See Auditor General's Report for 1885, p. 236.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State bids.

d Paid D., D. and B. Asylum.

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$3,491 35	\$363,040 78	\$118,671 58	\$14,912 30	\$78 84	\$480,194 02	\$34,020 45	\$4,102 52
611 17	29,171 28	b 11 45 3,180 19	900 08	-----	33,934 10	135 72	
-----	15,698 37	b 508 31 2,944 00	584 48	-----	19,680 14	708 96	
-----	26,963 41	b 36 27 2,680 57	964 88	c 620 32	31,138 40	-----	51 79
51 79	33,904 10	b 34 18 3,143 67	1,224 92	c 358 83	43,717 49	788 45	
-----	34,280 78	b 87 91 e 8 45 2,500 05	1,111 08	c 456 84	38,420 09	-----	1,747 11
1,747 11	42,584 70	b 64 42 1,732 35	1,381 90	c 600 54	48,111 02	365 17	
-----	30,655 38	b 219 13 1,432 13	902 36	c 390 12	33,599 12	106 92	
-----	34,108 25	b 12 91 1,420 64	1,014 88	c 336 80	36,903 48	31 07	
-----	+ 259 81 30,700 74	+b 276 94 h 235 66 l 7 23	+ 28 34	+e 269 30	31,808 02	272 27	
-----	+ 110 19 44,965 19	+b 259 53 h 277 74 l 34 01	+ 34 78	+g 614 84	46,817 86	-----	401 50
401 50	+ 95 07 27,138 96	b 21 60 +e 4 19 l 122 53	+ 14 97	-----	26,011 86	287 28	
-----	+ 228 19 50,115 04	b 67 +h 233 97 l 114 91 h 448 93 b 61	+ 11 73	-----	50,919 69	116 51	
\$6,302 92	\$758,968 18	\$140,712 01	\$22,906 67	\$3,756 43	\$932,756 21	\$36,802 80	\$6,302 92

e Twice charged; under Sec. 124; also under Secs. 108-9, Tax Law.

f Paid Institution for the D. and D.

g Uncollected Taxes of 1883.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection Fee.

k Paid School for the Blind.

l Local Tax and Interest, before and after sale.

Table No. 240.—Amounts Charged and Credited in Account with Cass

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$21,423 64	\$238,974 45	\$32,442 58	\$2,613 82	\$9,998 50	\$294 00	-----	\$305,747 08
1875*.....	-----	23,580 99	940 19	{ a 32 54 81 06 }	714 24	b 53 80	-----	25,322 84
1876*.....	-----	13,598 42	617 96	68 39	428 94	b 69 20	c \$168 02	14,945 98
1877*.....	-----	17,163 69	661 59	90 80	530 44	b 17 52	c 136 08	18,600 10
1878*.....	-----	25,500 51	698 70	19 44	771 14	b 21 08	c 96 30	27,107 17
1879*.....	-----	20,222 17	95 80	-----	624 16	{ b 7 56 81 50 }	c 305 18	22,086 37
1880*.....	98 23	27,454 67	820 70	20 85	852 73	b 12 94	c 382 80	29,642 92
1881*.....	88 55	19,162 65	539 16	1 78	589 35	b 29 34	c 88 55	20,499 38
1882*.....	-----	21,867 14	337 30	38 59	582 00	e 25 23	c 214 29	23,014 55
1883*+.....	-----	19,539 40	{ + 110 14 73 00 }	{ + 127 70 4 17 }	+ 34 34	{ + 537 05 e 35 85 }	+ 157 94	20,619 59
1884*+.....	154 36	28,219 08	{ + 45 51 89 96 }	+ 131 11	+ 12 06	{ + 135 78 118 79 }	e 42 62	28,899 22
1885*+.....	162 94	17,186 33	38 54	{ + 32 21 6 34 }	+ 10 80	{ + 10 207 21 }	e 53 90	17,698 85
1886*+.....	15 09	31,676 67	{ + 1 64 163 53 }	{ + 12 62 5 86 }	+ 27 72	{ + 3 99 92 42 }	e 54 04	32,026 85
Totals.....	\$21,942 81	\$504,121 12	\$38,436 25	\$3,237 30	\$15,100 26	\$1,698 36	\$1,699 70	\$586,220 80

\* See Auditor General's Report for 1885, p. 800.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits	County Debit.	County Credit.
\$719 71	\$220,555 64	\$54,785 62	\$9,215 95	\$305 05	\$285,581 97	\$21,423 64	\$1,258 58
538 87	22,961 16	1,510 88	802 01	-----	25,812 87	-----	490 03
480 08	13,354 48	80 26 { 805 40 { 3 55 { 801 81 {	491 03	-----	15,251 20	-----	306 27
305 27	16,898 77	1,074 07	587 25	c 168 02	18,764 17	-----	164 07
164 07	25,034 03	1,479 04	847 86	c 136 08	27,266 09	-----	148 92
148 92	19,578 92	776 18	684 96	c 96 30	21,968 14	96 23	-----
-----	27,516 34	487 98	956 67	c 305 18	29,554 37	88 55	-----
-----	19,374 07	89 20 { 307 75 {	673 85	c 382 80	20,918 65	-----	419 27
419 27	21,831 16	113 12	770 46	c 88 55	23,496 39	-----	471 84
+ 471 84	+ 103 56 { 19,426 23 { 77 52 { 28,399 01 { 156 84 { 17,440 28 { 1 70 { 31,874 77 {	g 113 12 { ti 7 28 { g 82 56 { td 36 11 { g 42 22 { j 21 23 { g 77 20 {	+ 50 13 { + 11 94 { + 8 31 { + 30 {	{ c 214 29 { + h 86 01 { tr 157 94 { -----	20,465 23	154 86	-----
-----	-----	-----	-----	-----	28,736 28	162 94	-----
-----	-----	-----	-----	-----	17,688 76	15 09	-----
-----	-----	-----	-----	-----	31,975 20	51 65	-----
\$3,247 98	\$484,614 53	\$62,570 89	\$15,100 72	\$1,940 20	\$587,474 32	\$21,994 46	\$3,247 98.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Paid Institution for the D. and D.

f Uncollected Taxes of 1881.

g State Tax returned to Auditor General's Office.

h Twice charged: under Sec. 124; also under Secs. 102-9, Tax Law.

i Local Tax, Interest and Collection Fee.

j Local Tax and Interest, before and after sale.

Table No. 241.—Amounts Charged and Credited in Account with Charlevoix

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1870 to 1874*	-----	\$652 61	\$347 56	\$138 91	\$80 31	\$972 47	-----	\$2,691 86
1875*	-----	229 44	5,916 70	25 07	41 18	544 18	-----	6,753 57
1876*	-----	132 38	534 73	92 16	126 51	{ b 135 68 1,595 26 }	c 3327 73	2,944 43
1877*	-----	514 91	872 51	70 44	147 93	2,267 30	c 272 54	4,145 62
1878*	-----	765 02	1,325 40	23 80	143 87	1,479 18	c 605 54	4,342 81
1879*	-----	606 67	1,402 65	117 18	236 95	1,607 98	c 2,464 44	6,435 27
1880*	-----	823 64	1,815 66	129 06	455 54	6,473 20	c 2,077 83	11,774 93
1881*	-----	574 88	1,909 99	206 37	373 33	5,141 70	c 1,398 74	9,805 01
1882*	-----	2,821 57	2,925 40	56 22	355 49	3,258 19	c 1,162 35	10,579 22
1883**	-----	2,521 22	{ +1,097 35 87 13 }	{ + 37 82 19 95 }	+ 176 35	+ 740 92	+d2,331 40	7,012 14
1884**	\$353 95	3,641 16	{ + 841 67 130 25 }	{ + 42 31 58 }	{ + 146 75 04 }	{ +2,538 89 2,894 07 }	-----	11,089 62
1885**	-----	2,217 59	{ + 6 18 194 95 }	{ + 19 76 19 20 }	{ + 34 61 1 50 }	{ + 31 2,885 96 }	{ g 55 39 h 46 91 }	5,482 36
1886*	-----	4,067 31	516 12	{ + 25 01 38 95 }	{ + 89 2 53 }	{ + 01 1,876 20 }	g 9 70	6,556 77
Totals...	\$353 95	\$19,568 40	\$20,424 25	\$1,062 74	\$2,323 22	\$34,411 48	\$10,752 57	\$89,416 61

\* See Auditor General's Report for 1885, p. 302.

+ Under New Tax Law unless preceded by t.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b Paid Michigan Asylum for Insane.

c State Bids.

d Uncollected Taxes of 1881.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$2,148 04		\$3,394 30	\$288 62		\$5,826 05		\$3,184 19
996 15		a 18 64	385 10		9,069 65		2,233 08
2,283 03		a 7,654 76					
		a 10 69	276 65		5,413 89		2,469 46
2,469 46		a 2,843 47					
1,976 28		a 7 57	308 98	c \$327 78	6,121 90		1,976 28
4,096 96		a 3,008 16	384 96	c 273 54	8,438 79		4,096 96
7,811 23		a 5,805 01	679 96	c 605 54	14,246 50		7,811 23
5,070 24		a 8,866 76	903 02	c 2,464 44	16,845 17		5,070 24
4,499 48		a 5,667 48	715 43	c 2,077 88	14,104 49		4,499 48
		a 6,206 81	577 69	c 1,896 74	13,168 63		2,569 41
† 2,589 41	\$1,580 00	a 187 40					
		a 6,525 32	† 242 28	†c 1,162 36	6,158 19	\$353 95	
		†a 80 70					
		e 348 08	† 149 79	†d 2,331 40	12,109 16		1,019 54
		f 236 42					
		f 3,940 67					
		e 492 41					
		a 38 28					
		†a 13 31					
1,019 54	† 501 43	e 319 84	+		6,826 14		1,343 78
	2,121 65	f 2,773 79					
		a 49 90					
		†a 78 47					
1,343 78	† 12 89	a 105 82	+		8,058 63		1,501 91
	3,978 70	i 1,891 95					
		e 645 44					
\$36,292 67	\$13,271 33	\$61,217 89	\$4,934 78	\$10,640 57	\$126,357 24	\$353 95	\$37,794 58

e State Tax returned to Auditor General's Office.

f Local Tax, Interest, and Collection fee.

g Local Tax, Interest, and Collection fee refunded Auditor General's Office.

h Paid Institution for the D. &amp; D.

i Local Tax and Interest, before and after sale.

Table No. 242.—Amounts Charged and Credited in Account with Cheboygan

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.	Total Debits.
1857 to 1874*	-----	\$4,809 68	\$13,409 67	\$2,132 26	\$1,236 77	\$20,159 59	-----	\$41,839 92
1875*	-----	645 22	3,046 65	{ a 140 49 690 88 }	349 14	5,598 13	-----	10,470 61
1876*	-----	372 31	2,586 81	487 02	582 24	9,505 71	d \$1,423 73	14,956 81
1877*	-----	1,373 10	2,883 30	764 00	488 06	6,108 64	d 2,075 65	13,687 75
1878*	-----	2,040 04	3,233 76	82 82	380 55	3,284 56	d 2,291 51	11,413 24
1879*	-----	1,617 77	6,269 73	{ e 4 71 844 60 }	547 50	5,762 45	d 3,478 83	18,025 59
1880*	-----	2,196 37	5,566 96	127 14	483 94	3,884 29	d 3,319 62	15,578 22
1881*	-----	1,533 01	3,919 64	167 29	502 12	5,078 27	d 3,360 67	14,561 00
1882*	-----	4,232 35	2,858 20	113 43	689 41	5,546 75	d 5,984 07	19,424 21
1883†	-----	3,781 82	{ † 980 78 134 93 }	{ † 53 79 21 14 }	+ 427 37	+ 5,154 90	†† 4,153 71	14,658 44
1884†	-----	5,461 74	{ † 759 44 242 96 }	{ † 20 64 3 24 }	{ † 213 65 79 95 }	{ † 4,580 87 3,421 75 }	{ j 21 00 k 883 15 l 11 62 }	15,700 61
1885†	\$4,807 13	3,326 40	296 78	{ † 181 20 39 86 }	{ † 43 70 13 35 }	{ † 24 43 3,241 56 }	{ j 71 57 k 982 90 l 6 34 }	13,087 22
1886†	-----	6,130 97	{ † 94 43 1,465 76 }	{ † 96 65 31 46 }	{ † 16 89 1 90 }	{ † 27 32 3,069 61 }	j 74 17	11,029 22
Totals...	\$4,807 13	\$37,520 63	\$47,791 85	\$5,502 63	\$6,053 54	\$34,568 88	\$23,138 13	\$214,382 94

\* See Auditor General's Report for 1885, p. 304.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State bids.

County since the Organization thereof.

Amounts Credited to County.						Accounts June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$40,781 44	\$12 00	\$44,910 50	\$4,664 96	-----	\$90,368 90	-----	\$48,528 96
7,747 54	-----	b 42 43 c 244 42 12,464 69	1,066 61	-----	21,556 69	-----	11,086 08
11,085 08	-----	c 164 04 9,817 06	1,180 35	-----	22,246 52	-----	7,289 71
7,289 71	-----	c 175 68 8,266 74	911 84	d \$1,422 72	18,066 64	-----	4,968 89
4,368 89	-----	c 14 81 11,665 20	875 34	d 2,075 65	18,999 49	-----	7,586 25
7,586 25	-----	c 379 59 10,784 20	1,080 47	d 2,291 51	22,122 02	-----	4,096 43
4,096 43	-----	c 43 79 12,672 88	969 96	d 3,478 83	21,261 38	-----	5,683 06
5,683 06	-----	c 88 71 13,349 98	1,109 17	d 3,319 62	23,560 49	-----	8,989 49
8,989 49	-----	c 188 98 9,786 60	1,089 56	d 3,360 67	23,414 30	-----	8,990 09
+ 3,990 09	3,002 33	tc 101 89 c 35 23 g 451 14 h 776 69	+ 593 47	td 5,984 07	14,934 91	-----	276 47
276 47	{ + 607 42 1,187 60 }	tc 10 41 h 942 79 g 3,482 97	+ 286 10	tr 4,153 71	10,986 48	\$4,807 13	-----
-----	{ + 661 69 8,563 78 }	c 85 21 g 3,355 40 h 726 92	{ + 24 43 7 37 }	-----	13,424 80	-----	387 58
387 58	{ + 278 65 6,408 59 }	tc 44 37 c 108 53 l 2,767 62 h 1,274 61	+ 13 70	-----	11,278 55	-----	249 33
\$102,282 08	\$20,667 06	\$149,257 98	\$12,813 82	\$26,086 78	\$312,107 17	\$4,807 13	\$102,531 86

e Taxes, etc., on Part-paid Lands, charged back.

f Uncollected Taxes of 1881.

g Local Tax, Interest, and Collection Fee.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection Fee refunded at A. G. O.

j Paid Institution for D. and D.

k Paid Eastern Asylum for Insane.

l Local Tax and Interest, before and after sale.



Table No. 243.—Amounts Charged and Credited in Account with Chippewa

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1839 to 1874*	\$19,583 16	\$8,514 67	\$4,250 02	\$1,895 88	\$2,115 62	\$10,110 46	-----	\$46,269 81
1875*-----		645 32	386 41	{ a 4 52 275 70 }	436 75	8,690 13	-----	10,408 83
1876*-----		872 31	997 16	91 99	632 12	10,567 44	b \$2,753 67	15,414 69
1877*-----		915 40	1,699 98	63 73	636 08	10,080 16	b 2,194 74	15,510 04
1878*-----		1,360 03	440 75	125 08	585 37	8,373 08	b 3,374 54	14,258 78
1879*-----		1,078 52	3,399 83	649 29	773 13	12,087 84	b 4,061 74	22,060 33
1880*-----		1,464 25	1,901 92	150 74	851 41	12,063 20	b 6,279 70	22,711 22
1881*-----		1,022 01	1,368 55	173 90	1,148 80	16,737 63	b 8,808 60	29,299 49
1882*-----		2,321 57	2,090 60	6,649 45	841 23	9,636 80	b 6,367 90	28,427 55
1883*+-----		2,521 22	+ 214 98 187 88	+ 210 86 115 23	+ 1,040 86	+ 18,192 82	te 5,679 15	28,162 75
1884*+-----		3,641 16	+ 896 28 182 72	+ 184 39 15 59	+ 273 11 23 72	+ 6,307 59 15,430 87	h 15 13	26,920 56
1885*+-----	255 40	2,217 59	1,743 01	+ 648 34 1,098 45	+ 72 86 107 14	+ 41 11 12,991 88	{ h 84 07 i 153 21 j 877 09 k 1,220 88 l 21 73 }	19,306 01
1886†-----	2,256 70	4,067 31	813 06	+ 36 66 721 74	+ 28 09 86 94	-----		9,659 69
Totals...	\$22,095 26	\$30,661 36	\$20,513 04	\$12,756 37	\$9,663 17	\$151,230 91	\$41,411 64	\$288,391 75

\* See Auditor General's Report for 1885, p. 306.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State Bids.

c Error in charge of State Tax.

d Interest on error referred to in note "c."

e Uncollected Taxes of 1881.

County since 1889.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$16,458 15	\$4,180 77	\$30,582 41	\$2,547 55	-----	\$58,718 88	\$19,588 16	\$27,027 23
10,574 08	-----	12,298 18	1,244 57	-----	24,116 88	-----	13,708 00
13,708 00	-----	{ o 08 }	{ d 08 }	-----	25,121 71	-----	9,717 08
9,717 02	-----	10,049 96	1,373 67	b \$2,753 67	25,301 15	-----	9,791 11
9,791 11	-----	11,586 46	1,204 00	b 2,194 74	27,255 69	-----	13,024 91
13,024 91	-----	18,963 67	1,364 17	b 3,574 54	36,325 87	-----	14,275 54
14,275 54	-----	18,096 96	1,823 46	b 4,081 74	42,073 01	-----	19,361 79
19,361 79	-----	21,619 63	2,096 10	b 5,279 70	47,774 48	-----	18,484 94
18,484 94	-----	19,642 28	2,480 66	b 8,806 60	46,069 90	-----	17,612 35
17,612 35	-----	16,469 20	2,277 16	-----	30,681 74	-----	2,468 99
2,468 99	{ + 371 50 }	{ f 3,013 72 }	+ 1,567 17	+b 6,387 90	28,665 16	256 40	-----
-----	{ + 800 45 }	{ g 2,070 80 }	+ 322 62	+ 5,679 15	17,061 81	2,256 70	-----
-----	{ + 1,101 14 }	{ f 14,867 72 }	+ 41 11	-----	7,191 79	2,467 90	-----
-----	{ + 1,689 81 }	{ g 2,354 73 }	-----	-----	-----	-----	-----
-----	-----	{ g 1,242 41 }	-----	-----	-----	-----	-----
-----	-----	{ f 12,976 84 }	-----	-----	-----	-----	-----
-----	-----	{ k 5,313 90 }	-----	-----	-----	-----	-----
-----	-----	{ g 1,877 89 }	-----	-----	-----	-----	-----
\$145,471 88	\$8,143 67	\$197,696 58	\$18,448 30	\$30,540 04	\$409,300 47	\$24,568 16	\$145,471 88

f Local Tax, Interest, and Collection fee.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee refunded A. G. O.

i Paid Eastern Asylum for Insane.

j Paid Michigan Asylum for Insane.

k Local Tax and Interest, before and after sale.

Table No. 244.—Amounts Charged and Credited in Account with Clere

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to '74*.	\$662 71	\$3,529 46	\$7,756 25	\$7,664 02	\$1,269 49	\$22,542 51	-----	\$43,524 44
1875*.....		1,276 27	3,085 89	{ a 1,470 50 271 68 }	434 96	6,184 64	-----	12,623 96
1876*.....		736 34	9,472 15	178 67	1,084 12	9,262 63	c \$3,494 02	24,178 13
1877*.....		1,144 25	2,917 61	383 64	659 38	7,749 98	c 4,906 22	17,763 08
1878*.....		1,700 03	1,746 95	{ o 2,368 08 584 27 }	811 59	6,252 39	c 4,813 24	19,301 55
1879*.....		1,348 14	1,992 57	{ o 2,368 08 254 36 }	{ t 204 53 625 58 }	7,006 81	c 4,819 25	19,644 32
1880*.....		1,830 31	2,529 69	{ o 2,363 07 337 38 }	482 05	-----	c 4,816 26	13,406 79
1881*.....		1,377 51	2,676 25	{ o 2,368 08 362 23 }	562 49	156 58	c 5,699 81	14,127 95
1882*.....		3,526 96	1,114 38	90 92	915 01	6,464 13	c 12,244 97	24,356 37
1883*†.....		3,151 51	{ †1,968 37 10 82 }	{ † 272 14 9 59 }	+ 841 37	+ 11,434 45	+g 6,213 46	23,921 71
1884*†.....	4 84	4,551 46	{ †6,416 28 181 26 }	{ † 160 47 1 95 }	{ † 230 64 14 }	{ †6,582 63 2,150 78 }	J 8 41	17,338 69
1885*†.....	2,798 50	2,771 98	421 21	{ † 157 45 23 19 }	{ † 222 56 3 13 }	{ † 42 97 1,373 30 }	J 1 17	7,320 48
1886†.....	300 41	5,109 14	687 35	{ † 7 74 43 60 }	{ † 10 96 84 30 }	{ † 6 16 1,160 26 }	{ J 13 91 618 39 }	3,042 32
Totals.....	\$3,766 46	\$22,063 36	\$39,397 06	\$25,871 31	\$8,492 94	\$36,330 22	\$47,651 14	\$246,053 49

\* See Auditor General's Report for 1885, p. 306.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1880.

b Twice charged: under Sec. 124, also under Secs. 108-9, Tax Law.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$15,278 90	-----	\$53,482 55	\$3,384 77	-----	\$72,076 22	\$682 71	\$29,214 49
12,935 59	-----	b 30 25	1,658 40	-----	32,265 35	-----	19,841 39
19,641 39	-----	{ 16,646 11	1,865 28	-----	38,591 80	-----	9,413 67
9,413 67	-----	{ d 95 38	1,893 16	c \$3,494 08	27,968 28	-----	10,300 20
10,200 20	-----	{ b 11,989 77	1,380 64	c 4,908 22	26,986 92	-----	7,685 37
7,635 37	-----	{ d 14 46	1,138 31	c 4,813 24	22,315 11	-----	2,670 79
2,670 79	-----	{ b 85 34	863 51	c 4,819 25	19,118 64	-----	5,709 85
5,709 85	-----	{ d 18,561 53	1,280 67	c 4,816 20	27,265 01	-----	13,137 06
13,137 06	-----	{ d 123 11	1,558 39	c 5,699 81	31,645 89	-----	7,289 52
+ 7,289 52	\$2,616 18	{ d 10,324 75	+ 1,153 12	+ c 12,244 97	23,916 87	4 84	
-----	{ + 798 41	{ h 59 38	+ 346 16	+ b 10 94	14,540 89	2,798 50	
-----	{ 4,198 54	{ l 535 96	+ 46 19	-----	7,520 07	300 41	
-----	{ + 3,391 01	{ h 2,495 01	+ 6 21	-----	2,847 59	5,195 23	
-----	{ 2,058 34	{ l 481 55	-----	-----	-----	-----	
-----	{ + 165 82	{ h 817 18	-----	-----	-----	-----	
-----	{ 885 43	{ h 1,207 35	-----	-----	-----	-----	
		{ d 3 90	-----	-----	-----	-----	
		{ l 628 02	-----	-----	-----	-----	
		{ m 1,158 21	-----	-----	-----	-----	
\$104,912 84	\$14,111 73	\$150,944 05	\$16,014 82	\$47,020 20	\$342,008 14	\$3,961 69	\$104,912 84

e  $\frac{1}{2}$  of \$13,572.31, under J. R. No. 35, 1877.

f Interest on amount referred to in note "e."

g Uncollected Taxes of 1881.

h Local Tax, Interest, and Collection fee.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee refunded A. G. O.

k Paid Michigan Asylum for Insane.

m Local Tax and Interest, before and after sale.

Table No. 244.—Amounts Charged and Credited in Account with *Clare*

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to '74*.	\$962 71	\$3,629 46	\$7,756 25	\$7,664 03	\$1,269 49	\$22,542 51	-----	\$43,524 44
1875*-----		1,276 27	3,085 89	{ a 1,470 50 271 68 }	434 98	6,184 64	-----	12,823 96
1876*-----		736 84	9,472 15	178 87	1,034 12	9,262 63	c \$3,494 02	24,178 18
1877*-----		1,144 25	2,917 61	383 64	659 38	7,749 96	c 4,908 22	17,768 08
1878*-----		1,700 03	1,746 95	{ e 3,393 08 584 27 }	811 59	6,252 39	c 4,813 24	19,301 55
1879*-----		1,348 14	1,992 57	{ e 3,393 08 254 86 }	{ f 304 53 625 58 }	7,006 81	c 4,819 25	19,644 32
1880*-----		1,890 31	2,529 69	{ e 3,393 07 837 38 }	482 05	-----	c 4,816 25	13,408 79
1881*-----		1,277 51	2,676 25	{ e 3,393 08 982 23 }	562 49	156 58	c 5,609 81	14,127 95
1882*-----		3,528 96	1,114 38	90 92	915 01	6,464 12	c 12,244 97	24,356 37
1883*†-----		3,151 51	{ +1,988 37 10 82 }	{ + 272 14 9 59 }	+ 841 37	+ 11,434 45	+g 6,213 46	23,921 71
1884*†-----	4 84	4,551 46	{ +8,416 28 131 29 }	{ + 160 47 1 95 }	{ + 330 64 14 }	{ +6,582 63 2,150 78 }	j 8 41	17,338 89
1885*†-----	2,796 50	2,771 98	421 31	{ + 157 45 28 19 }	{ + 222 58 8 13 }	{ + 42 97 1,373 30 }	j 1 17	7,320 48
1886†-----	300 41	3,109 14	687 35	{ + 7 74 43 60 }	{ + 10 96 84 90 }	{ + 6 16 1,160 26 }	{ j 13 91 618 32 }	8,042 32
Totals.....	\$3,796 46	\$23,058 26	\$39,397 06	\$25,871 81	\$3,462 94	\$33,320 22	\$47,651 14	\$246,052 49

\* See Auditor General's Report for 1885, p. 306.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124, also under Secs. 108-9, Tax Law.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$15,278 90	-----	\$53,462 55	\$3,384 77	-----	\$72,076 22	\$682 71	\$20,214 49
13,935 59	-----	b 30 25	1,653 40	-----	32,265 35	-----	19,641 39
19,641 39	-----	d 16,646 11	1,865 28	-----	33,591 80	-----	9,413 67
9,413 67	-----	d 95 26	1,893 16	c \$3,494 02	27,968 28	-----	10,200 20
10,200 20	-----	b 14 46	1,380 64	c 4,908 22	26,936 92	-----	7,635 37
7,635 37	-----	d 11,989 77	1,123 31	c 4,813 24	22,315 11	-----	2,670 79
2,670 79	-----	b 85 24	863 51	c 4,819 25	19,118 64	-----	5,709 85
5,709 85	-----	d 13,591 63	1,280 67	c 4,816 29	27,265 01	-----	13,187 06
13,187 06	-----	d 123 11	1,553 39	c 5,699 81	31,645 89	-----	7,289 52
+ 7,289 52	\$2,816 18	d 10,324 75	+ 1,153 12	+ c12,244 97	23,916 87	4 84	
-----	+ 796 41	b 59 58	+ 346 16	+ 6,213 46	14,540 39	2,798 50	
-----	4,198 54	d 6 79	+ 46 19	-----	7,520 07	800 41	
-----	+ 3,391 01	l 595 86	+ 6 21	-----	2,847 59	5,195 23	
-----	2,068 34	h 2,495 01	-----	-----	-----	-----	
-----	+ 165 82	l 481 65	-----	-----	-----	-----	
-----	835 43	h 817 18	-----	-----	-----	-----	
		h 1,207 35	-----	-----	-----	-----	
		td 3 90	-----	-----	-----	-----	
		l 628 02	-----	-----	-----	-----	
		m 1,158 21	-----	-----	-----	-----	
\$104,912 34	\$14,111 73	\$150,944 05	\$16,014 82	\$47,020 20	\$342,008 14	\$3,961 69	\$104,912 34

e  $\frac{1}{2}$  of \$13,572.31, under J. R. No. 35, 1877.

f Interest on amount referred to in note "e."

g Uncollected Taxes of 1881.

h Local Tax, Interest, and Collection fee.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee refunded A. G. O.

k Paid Michigan Asylum for Insane.

l Local Tax and Interest, before and after sale.

Table No. 245.—Amounts Charged and Credited in Account with Clinton:

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$27,098 64	\$140,541 38	\$110,047 12	\$9,333 66	\$13,055 80	\$55,985 63	-----	\$356,612 18
1875*.....	185 21	18,551 52	2,744 40	a 702 53 168 95	510 69	b 60 88	-----	17,324 28
1876*.....	695 99	7,818 49	1,741 39	400 81	343 48	b 74 04	c \$308 42	11,377 63
1877*.....	-----	10,870 38	1,879 44	231 81	471 13	b 58 45 1,567 68	c 615 70	15,684 49
1878*.....	502 81	16,150 32	2,223 00	153 05	614 16	b 58 31	c 591 88	20,294 13
1879*.....	-----	12,807 38	1,378 21	313 68	462 61	b 37 61 820 28	c 182 26	15,801 05
1880*.....	233 64	17,387 96	1,542 32	607 63	586 44	b 46 56	c 144 20	20,548 82
1881*.....	-----	12,136 34	734 14	57 28	390 22	b 63 37	c 145 09	13,526 44
1882*.....	85 51	22,572 53	889 71	112 05	574 01	f 31 73	c 407 99	24,073 42
1883*†.....	† 517 32	20,169 71	† 173 36 27 57	† 32 06 8 11	† 53 53	-----	th 264 90	21,246 56
1884*†.....	-----	29,129 32	† 276 45 104 16	† 85 35 32	† 19 40 156 03	† 133 78 419 69	-----	30,324 50
1885*†.....	9,315 44	17,740 73	155 30	† 46 25 10 11	† 18 93 354 09	† 10 02 397 09	-----	23,047 96
1886†.....	125 29	32,698 50	520 18	† 64 32 41 50	† 3 24 115 50	† 03 124 54	-----	33,693 10
Totals...	\$39,359 85	\$353,574 46	\$124,336 75	\$12,269 22	\$17,729 26	\$59,329 68	\$2,655 34	\$309,754 56

\* See Auditor General's Report for 1885, p. 810.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

d Taxes, etc., on Part-paid Lands collected at Land Office.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$99,072 14	\$53,975 49	\$254,316 36	\$19,888 90	\$547 58	\$427,800 47	\$27,883 85	\$99,072 14
-----	12,469 20	4,352 23	406 86	-----	17,228 29	695 99	
-----	9,022 20	d 867 23 4,012 98	340 82	-----	14,242 78	-----	2,865 11
2,865 11	7,902 69	3,592 06	518 41	c 808 42	15,181 68	502 81	
-----	17,005 23	d 231 21 2,373 10	509 58	c 615 70	20,734 82	-----	440 66
440 66	11,793 61	e 11 81 d 46 28 2,265 38	417 76	c 591 88	15,597 41	233 64	
-----	17,744 31	d 363 99 1,743 70	526 85	c 182 26	20,558 41	-----	9 59
9 59	11,566 88	1,343 72	378 04	c 144 20	13,440 98	85 51	
-----	22,020 42	g 233 60 1,131 10	626 81	c 145 09	24,156 11	517 32	
-----	+ 495 75 20,250 00	i 159 14 58 75	+ 43 64	tc 407 89	21,415 17	-----	168 61
168 61	+ 61 28 20,064 30	i 252 63 182 15	+ 15 19	th 261 90	21,009 06	9,315 44	
-----	+ 238 43 26,984 78	i 71 43 304 99	+ 10 02 265 02	-----	27,922 67	125 29	
-----	+ 47 04 26,381 14	i 228 34 k 217 38	+ 2 48	-----	26,876 38	6,816 72	
\$102,556 14	\$258,069 26	\$278,356 94	\$23,948 88	\$3,202 92	\$666,134 13	\$46,176 57	\$102,556 14

e Error in Taxes, etc., charged back.

f Paid Institution for D. and D.

g Drain Taxes which have been paid.

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's office.

j Local Tax, Interest and Collection fee.

k Local Tax and Interest, before and after sale.



Table No. 246.—Amounts Charged and Credited in Account with Crawford

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1879*				\$132 83				\$132 83
1880*	\$132 83		\$238 44	18 40	\$13 45			454 12
1881*			1,380 83	212 70	388 97	\$5,122 18	a \$3,241 37	10,545 55
1882*		\$1,602 94	838 80	93 14	551 21	9,019 42	a 2,507 13	14,607 64
1883*†		1,512 72	+ 485 30 75 02	+ 257 98 36 42	+ 422 56	+ 6,811 85	+ d 3,059 19	12,660 99
1884*†		2,184 70	+ 621 10 150 67	+ 163 50 5 34	+ 173 59 37	+ 3,166 71 4,576 79		11,042 77
1885*†	121 54	1,380 55	590 74	+ 370 86 26 15	+ 35 49 1 92	+ 32 4,968 08	b 28 00	7,494 25
1886†	238 44	2,452 39	+ 6 50 471 41	36 82	+ 26 26 3 15	+ 13 3,522 56	b 24 27	6,781 43
Totals...	\$492 81	\$9,173 30	\$4,904 31	\$1,353 59	\$1,616 97	\$37,208 04	\$8,860 56	\$63,609 59

\* See Auditor General's Report for 1885, p. 310.

† Under New Tax Law unless preceded by †.

a State bids.

b Error in returns of Delinquent Taxes.

c Interest on error referred to in note "b."

d Uncollected Taxes of 1881.

Table No. 247.—Amounts Charged and Credited in Account with Delta

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1862 to 1874*	\$858 33	\$9,545 29	\$4,125 80	\$2,651 90	\$457 71	\$2,055 28		\$16,689 29
1875*		645 32	2,180 11	22 97	151 93	a 380 42		3,360 75
1876*		572 31	1,288 14	166 61	421 09	a 591 11 4,749 68	b \$3,816 64	11,339 58
1877*		915 40	1,944 07	58 72	482 54	2,944 92	b 5,798 70	12,144 35
1878*		1,360 03	2,282 64	225 63	465 81	4,770 52	b 3,995 64	12,500 32
1879*		1,078 52	1,184 16	1,178 17	277 68	2,397 78	b 3,556 84	9,613 15
1880*		1,464 25	891 32	70 64	377 73	2,352 84	b 4,870 86	10,026 64
1881*		1,022 01	1,548 88	222 46	467 99	4,726 77	b 5,065 12	12,873 23
1882*		3,526 95	2,529 09	94 02	597 61	3,598 13	b 5,926 38	16,542 19
1883*†		3,151 51	+ 843 02 154 71	+ 219 62 26 65	+ 418 53	+ 4,373 64	+ d 5,063 77	14,251 45
1884*†		4,551 46	+ 1,128 18 326 08	+ 181 11 3 31	+ 236 15 66 81	+ 5,214 21 2,800 12	g 2 14	14,556 58
1885*†	4,662 89	2,771 98	535 08	+ 777 43 142 93	+ 86 30 18 44	+ 1,443 68		10,439 06
1886†	907 58	5,109 14	+ 128 59 1,231 69	+ 69 65 95 43	+ 59 05 7 36	+ 28 79 1,538 00	g 10 16	9,480 44
Totals.....	\$6,423 80	\$32,514 18	\$22,115 57	\$6,207 35	\$4,610 23	\$44,390 15	\$37,535 75	\$153,787 08

\* See Auditor General's Report for 1885, p. 312.

† Under new Tax Law unless preceded by †

a Paid Michigan Asylum for the Insane.

b State bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
						\$132 83	
\$8,588 14		\$3,680 57	\$361 69		\$9,042 26		\$8,588 14
8,421 27		9,194 41	984 27		18,766 82		8,421 27
		b 2 28	c 10	a \$3,241 37	22,170 60		7,472 96
+ 7,472 96	\$898 26	e 646 92	f 654 78	fa 2,507 13	12,782 49		121 50
121 50	+ 779 31	f 602 49	+ 181 51	td 3,069 19	10,921 23	121 54	
	+ 1,615 36	e 771 14			7,255 81	238 44	
	+ 515 28	f 4,363 22	+ 27 43		8,058 09		1,276 66
	+ 1,279 53	e 417 53					
	+ 383 36	f 5,015 82					
	2,232 62	g 22					
		e 872 08					
		f 4,548 48	+ 20 39				
		g 2 16					
\$24,908 87	\$7,704 72	\$44,593 08	\$3,287 94	\$3,807 69	\$58,997 80	\$492 81	\$25,880 53

e State Tax returned to Auditor General's Office.

f Local Tax, Interest, and Collection Fee.

g Taxes, etc., on Part-Paid Lands, collected at Land Office.

h Local Tax, Interest and Collection Fee refunded at A. G. O.

i Local Tax and Interest, before and after sale.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$25,325 06	\$882 40	\$19,643 99	\$2,525 19		\$48,376 64	\$858 33	\$32,540 68
7,215 62		5,218 05	714 24		18,142 91		9,812 16
9,812 16	c 498 50	6,669 22	980 18		17,940 06		6,600 48
6,600 48		4,333 58	852 36	b \$3,816 64	16,103 06		3,958 71
3,958 71		5,547 17	795 67	b 5,798 70	16,100 25		3,599 93
3,599 93		6,258 84	677 56	b 3,395 64	13,911 47		4,318 32
4,318 32		6,732 96	750 83	b 3,556 84	15,348 94		5,322 30
5,322 30		7,424 62	924 84	b 4,870 86	18,542 12		5,698 89
5,698 89		8,003 76	915 32	b 5,085 12	20,273 09		3,730 90
+ 3,730 90	2,250 04	e 901 47	+ 573 29	tb 5,926 88	14,578 09		326 64
	+ 897 03	f 1,197 01					
326 64	+ 230 47	e 921 60	+ 298 11	td 5,068 77	9,968 69	4,662 89	
	+ 1,280 50	f 2,156 07			9,581 48	907 58	
	+ 6,445 97	e 552 89	+ 66 83		9,881 73		401 29
	+ 982 06	f 1,205 29					
	5,130 23	h 2,220 11	+ 31 96				
		e 1,537 38					
\$75,879 01	\$18,557 20	\$31,808 50	\$10,085 37	\$37,513 45	\$223,643 53	\$6,422 80	\$76,280 30

c Refunded by Asylum for Insane, Kalamazoo, having been paid by County subsequent to payment by State.

d Uncollected Taxes of 1881.

e State Tax returned to Auditor General's Office.

f Local Tax, Interest and Collection Fee.

g Local Tax, Interest and Collection fee refunded A. G. O.

h Local Tax and Interest, before and after sale.

Table No. 243.—Amounts Charged and Credited in Account with Eaton

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$3,994 78	\$158,383 46	\$36,114 20	\$4,372 10	\$10,800 00	\$38,534 66	-----	\$304,999 15
1875*.....	1,114 60	16,104 08	2,358 78	{ a 254 10 31 30 }	620 05	b 7 84	-----	20,490 75
1876*.....	1,740 44	9,291 18	2,190 48	45 67	483 27	b 120 14	d 5520 78	14,990 96
1877*.....	746 88	12,758 24	2,281 85	50 41	501 31	b 74 82	d 801 09	16,714 70
1878*.....	1,897 29	18,956 38	2,194 26	43 44	791 17	-----	d 561 13	24,432 67
1879*.....	4,528 89	15,061 82	2,725 09	108 83	894 11	-----	d 349 40	23,573 14
1880*.....	1,498 25	20,407 97	1,831 53	588 16	775 98	-----	d 488 10	25,589 94
1881*.....	1,226 92	14,244 24	1,050 02	33 46	562 89	b 34 25	d 608 07	17,759 85
1882*.....	-----	22,572 53	1,114 95	215 82	567 54	e 22 25	d 66 91	24,560 60
1883*†.....	† 5 94	20,169 71	{ † 281 24 39 32 }	{ † 42 74 1 85 }	† 62 43	†e 57 71	†† 1,069 23	21,730 17
1884*†.....	-----	29,120 32	{ † 563 48 95 98 }	† 134 93	† 88 46	{ †1,726 00 321 57 }	e 29 64	32,089 38
1885*†.....	182 84	17,740 73	{ † 70 134 89 }	{ † 25 70 6 74 }	{ † 13 84 63 }	{ † 10 03 61 51 }	e 58 48	18,236 09
1886†.....	-----	32,698 50	340 36	{ † 22 88 17 80 }	{ † 3 68 1 35 }	{ † 67 17 89 19 }	e 10 41	33,251 34
Totals...	\$21,936 78	\$387,487 26	\$106,317 13	\$5,990 93	\$15,995 66	\$39,127 14	\$4,063 24	\$577,818 14

\* See Auditor General's Report for 1885, p. 312.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State Bids.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$37,709 00	\$36,377 32	\$182,531 05	\$16,431 23	\$550 22	\$362,598 82	\$10,109 33	\$37,709 00
-----	14,000 00	{ c 14 58 }	486 00	-----	18,750 31	1,740 44	
-----	8,206 20	{ c 4,249 78 }	378 31	-----	13,644 08	746 88	
-----	9,500 00	{ c 5,059 57 }	421 93	d 590 78	14,817 41	1,897 29	
-----	15,000 00	{ c 4,374 70 }	563 35	d 301 09	19,903 78	4,528 89	
-----	16,000 00	{ c 4,039 34 }	633 68	d 561 13	22,074 89	1,498 25	
-----	20,084 80	{ c 4,836 40 }	741 74	d 349 40	24,363 02	1,226 92	
-----	15,084 88	{ c 110 29 }	569 72	d 488 10	17,857 06	-----	97 21
97 21	21,200 00	{ c 1,748 62 }	691 43	d 808 07	24,554 06	5 94	
-----	{ + 1,699 10 }	{ c 5 64 }	56 13	†d 66 91	21,986 84	-----	256 67
-----	{ + 20,000 00 }	{ c 1,951 71 }	95 80	†f 1,069 23	31,906 54	182 84	
256 67	{ + 759 33 }	{ c 91 20 }	10 71	-----	18,254 98	-----	18 89
-----	{ + 29,326 75 }	{ c 85 36 }	4 63	-----	33,216 65	34 69	
-----	{ + 198 41 }	{ c 101 79 }	-----	-----	-----	-----	-----
-----	{ + 17,735 22 }	{ c 176 91 }	-----	-----	-----	-----	-----
18 89	{ + 04 }	{ c 31 94 }	-----	-----	-----	-----	-----
-----	{ + 32,813 74 }	{ c 270 31 }	-----	-----	-----	-----	-----
-----	-----	{ c 109 04 }	-----	-----	-----	-----	-----
\$68,081 77	\$316,945 77	\$213,301 31	\$21,084 66	\$4,514 93	\$623,928 44	\$21,971 47	\$68,081 77

e Paid Institution for the D. and D.

f Uncollected Taxes of 1881.

g State Tax, returned to Auditor General's Office.

h Local Tax, Interest and Collection Fee.

i Local Tax and Interest, before and after sale.

Table 249.—Amounts Charged and Credited in Account with Emmet

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treas- urer.	Miscella- neous Debits.	Total Debits.
1857 to 1874*	\$1,045 20	\$2,371 76	\$547 09	\$813 33	\$158 37	\$411 63	-----	\$5,347 98
1875*	-----	143 41	329 52	60 32	90 04	2,119 59	-----	2,742 88
1876*	-----	82 74	494 89	36 92	123 62	1,827 02	b \$325 54	3,190 73
1877*	-----	343 27	263 74	82 65	126 15	1,373 59	b 1,199 25	3,408 65
1878*	-----	510 01	1,576 66	c 18 71 203 45	d 2 22 208 83	1,227 35	b 2,240 96	5,968 19
1879*	-----	404 44	1,965 01	83 17	358 47	3,337 26	b 3,434 82	9,583 17
1880*	-----	549 09	2,672 69	201 91	440 43	6,185 46	b 1,748 38	11,797 96
1881*	-----	383 25	3,649 98	113 31	346 29	3,802 56	b 1,892 34	10,187 73
1882*	-----	2,831 57	3,996 09	254 38	508 11	3,886 82	b 2,918 12	14,386 09
1883†	-----	2,521 22	+2,643 81 105 98	+ 169 81 30 36	+ 429 22	+ 1,705 83	te 5,904 91	13,211 09
1884†	2,134 83	3,641 14	+1,633 42 263 64	+ 64 04 66	+ 334 38 06	+5,815 07 1,984 68	h 11 30	15,883 28
1885†	736 85	2,217 59	400 65	+ 305 81 35 48	+ 87 79 3 01	+ 78 1,872 59	-----	5,660 55
1886†	-----	4,067 31	1,249 23	+ 55 79 43 51	+ 21 41 41 40	+ 18 1,839 03	h 10 86	7,348 72
Totals.....	\$3,916 86	\$20,076 82	\$21,812 95	\$2,573 64	\$3,279 79	\$37,389 44	\$19,636 48	\$108,736 00

\* See Auditor General's Report for 1885, p. 314.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State Bids.

c \$13.58 unpaid sales of 1875 } charged under Sec. 1105, C. L., 1871.  
5.18      "      "      1876 }

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$2,450 94	\$910 54	\$5,609 92	\$405 57		\$9,376 97	\$1,045 20	\$5,074 19
2,623 25		24 67	279 45		5,270 06		2,527 18
2,527 18		2,342 69					
		2 77	277 84		5,255 10		2,064 37
2,064 37		2,447 81					
		5 67	313 53	b \$625 54	6,880 53		2,971 88
2,971 88		3,371 42					
		40 96	530 06	b 1,199 25	11,112 74		5,124 55
5,124 55		6,370 57					
		32 46	756 59	b 2,240 96	15,001 08		5,417 86
5,417 86		6,846 47					
		123 80	839 58	b 3,434 82	16,700 69		4,902 73
4,902 73		6,884 63					
		9,573 50	829 09	b 1,748 38	17,068 70		6,865 97
6,865 97		209 52					
		10,679 62	907 75	b 1,892 34	20,555 20		6,170 11
+ 6,170 11	500 00	173 59	+ 585 06	+b 2,918 12	11,076 26	2,124 83	
	+ 1,525 54	724 38					
	4,181 52	1,061 76	+ 342 83	+e 5,604 91	15,146 41	736 85	
	+ 1,274 66	2,429 85					
	1,947 29	17 60	+ 87 83		5,066 32		5 78
		1,776 05					
		532 92					
		1,128 80					
5 78	+ 310 45	1,669 28	+ 16 95		5,301 46	2,047 26	
	2,161 11	9 09					
\$41,124 62	\$12,811 11	\$64,144 30	\$6,152 13	\$19,864 32	\$143,896 48	\$5,964 14	\$41,124 63

d Interest on amount referred to in note "c."

e Uncollected Taxes of 1881.

f Local Tax, Interest, and Collection fee.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest and Collection fee refunded A. G. O.

i Local Tax and Interest, before and after sale.

Table No. 250.—Amounts Charged and Credited in Account with Genesee

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$100,139 06	\$255,329 04	\$177,668 27	\$9,498 84	\$20,501 37	\$5,106 26	-----	\$568,243 44
1875*-----	9,537 99	25,597 32	6,809 56	{ a 112 91 432 43 }	1,611 07	b 84 97	-----	44,185 95
1876*-----	7,775 26	14,768 25	8,281 71	606 18	1,235 14	b 86 48	d 3693 04	32,546 06
1877*-----	616 24	19,290 54	6,878 10	1,333 13	987 98	b 78 62	d 4,238 45	33,413 08
1878*-----	7,532 15	23,645 56	10,738 92	323 69	1,876 47	{ b 92 56 e 136 20 }	d 3,701 15	53,093 70
1879*-----	16,324 78	22,716 24	7,753 56	426 70	2,118 22	b 59 11	d 1,646 58	51,044 19
1880*-----	-----	30,840 75	5,587 80	226 94	1,225 20	b 124 45	d 3,322 35	41,276 99
1881*-----	1,918 12	21,526 04	3,362 33	361 07	968 05	b 214 59	d 1,220 84	29,556 04
1882*-----	-----	29,626 46	3,023 75	148 00	920 35	{ f 148 44 1,833 18 }	d 1,200 55	36,950 73
1883*†-----	† 338 81	26,472 74	{ +1,611 62 121 75 }	{ + 159 04 10 95 }	† 211 08	†g 188 01	†h 2,668 38	31,732 33
1884*†-----	401 29	38,232 25	{ +1,333 89 181 55 }	+ 71 28	+ 157 13	{ +2,503 09 35 95 }	{ f 195 99 k 4 89 }	43,416 21
1885*†-----	1,261 63	23,284 70	258 35	{ + 387 64 10 79 }	{ + 83 82 87 }	{ + 76 37 90 }	{ f 162 04 40 k 4 00 }	25,492 90
1886†-----	488 82	42,916 78	734 16	{ + 49 96 26 92 }	{ + 25 05 2 00 }	{ + 21 41 }	{ k 13 73 g 111 11 }	44,399 15
Totals.....	\$146,334 45	\$579,236 67	\$234,638 62	\$14,186 47	\$31,908 80	\$10,833 19	\$19,182 35	\$1,036,370 75

\* See Auditor General's Report for 1885, p. 316.

† Under New Tax Law unless preceded by +.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State Bids.

e Paid Quartermaster General, under Act 23, 1875.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$27,940 72	\$157,198 31	\$283,185 84	\$17,435 19	\$746 75	\$486,506 81	\$109,677 35	\$27,940 72
-----	26,128 85	c 12 64	1,001 03	-----	36,410 69	7,775 26	
-----	17,800 00	2,273 17	926 23	-----	32,929 82	616 24	
-----	13,409 21	14,803 59	699 99	d 668 04	25,880 91	7,532 15	
-----	20,979 81	11,067 67	947 95	d 4,238 45	36,768 92	16,324 78	
-----	35,999 22	c 18 85	1,341 68	d 3,701 15	51,880 83	-----	786 14
-----	31,033 90	c 63 27	1,063 34	d 1,648 58	36,368 87	1,918 12	
786 14	23,340 07	c 10,725 01	904 16	f 29 22	31,414 01	-----	1,857 97
-----	27,973 55	c 64 87	1,011 97	d 3,322 35	36,611 92	338 81	
-----	{ + 3,377 03 }	c 4,764 04	+ 215 94	d 1,220 84	31,381 04	401 29	
-----	{ 26,176 20 }	c 8,804 23	+ 154 86	td 1,200 55	42,154 58	1,261 63	
-----	{ + 654 01 }	to 74 39	+ 64 78	th 2,668 33	25,004 08	488 82	
-----	{ 38,300 80 }	c 5 85	+ 19 59	-----	44,143 69	225 46	
-----	{ + 1,217 00 }	i 4 79	-----	-----	-----	-----	
-----	{ 23,442 46 }	j 326 32	-----	-----	-----	-----	
-----	{ + 263 55 }	j 353 63	-----	-----	-----	-----	
-----	{ 43,212 52 }	k 34 22	-----	-----	-----	-----	
-----		c 8 63	-----	-----	-----	-----	
-----		tc 29 80	-----	-----	-----	-----	
-----		j 221 50	-----	-----	-----	-----	
-----		i 28 54	-----	-----	-----	-----	
-----		to 8 13	-----	-----	-----	-----	
-----		j 544 49	-----	-----	-----	-----	
-----		m 41	-----	-----	-----	-----	
\$20,584 83	\$490,001 09	\$354,555 78	\$25,786 71	\$19,467 26	\$920,395 67	\$146,559 91	\$30,584 83

f Amount erroneously charged county, June 30, 1880.

g Paid Institution for the D. and D.

h Uncollected taxes of 1881.

i Local Tax, Interest, and Collection Fee.

j State Tax returned to Auditor General's Office.

k Local Tax, Interest, and Collection Fee refunded at Auditor General's Office.

l Paid School for the Blind.

m Local Tax and Interest, before and after sale.



Table No. 251.—Amounts Charged and Credited in Account with Gladwin

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1875*				\$216 90				\$216 90
1876*	\$216 90		\$1,881 67	218 18	\$19 58			1,776 81
1877*		\$215 40	2,965 81	11 86	185 50	\$1,822 58		5,850 65
1878*		1,800 03	2,596 79	856 70	502 10		a \$10,900 82	15,115 44
1879*		1,078 52	1,365 44	160 65	964 12	9,735 21	a 10,795 49	24,139 43
1880*		1,464 25	1,242 73	240 84	1,061 23	10,637 86	a 10,812 68	25,429 08
1881*		1,032 01	651 81	461 21	927 41	9,970 25	a 9,716 27	22,748 96
1882*		1,692 94	862 19	312 23	965 20	8,944 74	a 12,061 79	24,879 18
1883*†		1,512 72	{ + 377 87 } 11 88	{ + 120 47 } 16 72	+ 1,043 01	+ 14,381 81	+c 10,431 52	27,806 50
1884*†	181 72	2,184 70	{ +1,835 66 } 82 73	{ + 216 75 } 86	{ + 507 39 } 08	{ + 11,424 53 } 2,363 51	f 51 53	19,838 31
1885*†	882 83	1,380 55	241 85	{ + 199 39 } 12 40	{ + 113 37 } 1 33	{ + 1 02 } 2,933 63	f 76 1	5,792 02
1886*†		2,452 39	{ + 115 71 } 726 96	{ + 1,129 59 } 66 65	{ + 19 22 } 30 99	{ + 21 46 } 1,388 55	f 38 76	\$5,949 87
Totals.....	\$1,280 95	\$15,013 51	\$14,455 99	\$3,750 47	\$6,381 07	\$74,614 65	\$24,285 01	\$179,631 65

\* See Auditor General's Report for 1885, p. 313.

† Under New Tax Law unless preceded by †.

a State bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Bal- ance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$3,464 53				\$216 90	
			\$144 36		\$5,608 89		\$1,822 58
\$1,822 58		13,785 47	680 53		16,288 58		10,447 98
10,447 98		13,991 59	1,297 35		25,786 87		10,621 43
10,621 43		b 10 44	1,788 05	a \$10,300 82	35,184 48		11,005 05
11,005 05		b 12,413 74		a 10,795 49	34,447 58		9,018 50
		b 23 96	1,770 98	a 10,812 68	35,293 66		12,546 70
9,018 50		b 10,852 10	1,756 62	a 9,716 27	87,972 81		13,093 63
12,546 70		b 17 73					
		b 13,690 08	1,833 70				
13,093 63		b 8 20					
		b 13,697 94					
		+b 35 02					
		e 534 61	+ 1,549 79	+a 12,061 79	27,763 78	131 72	
		d 488 84					
	+ \$287 75	d 2,996 94	+ 539 16	+c 10,431 52	18,955 98	882 33	
	3,205 24	e 768 37					
		+b 10 04					
	+ 1,646 35	d 30 00	+ 87 29		5,871 65		79 68
	916 56	d 2,592 95					
		e 568 46					
		+b 71 21					
79 68	+ 311 93	b 41 67	+ 15 55		3,608 59	2,341 28	
	838 45	g 1,468 11					
		e 781 34					
\$68,636 45	\$7,886 28	\$92,531 19	\$11,523 38	\$64,118 57	\$244,694 87	\$3,572 23	\$68,636 45

c Uncollected Tax of 1881.

d Local Tax, Interest, and Collection Fee.

e State Tax returned to Auditor General's Office.

f Local Tax, Interest, and Collection fee refunded at A. G. O.

g Local Tax and Interest, before and after sale.

Table No. 252.—Amounts Charged and Credited in Account with Grand

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1856 to '74*	\$3,896 30	\$20,839 42	\$16,762 49	\$9,442 61	\$2,001 90	\$10,733 73	-----	\$63,696 45
1875*	-----	1,950 28	10,180 48	{ a 152 47 214 18 }	169 72	-----	-----	12,667 13
1876*	-----	1,126 20	1,787 26	187 85	178 04	d 629 81	e \$1,591 70	5,499 86
1877*	-----	1,716 87	1,399 20	222 24	201 14	1,096 02	e 1,424 87	6,059 34
1878*	-----	2,550 06	1,598 97	198 31	232 51	d 507 80	e 1,814 22	6,896 86
1879*	-----	2,022 22	1,725 38	405 82	192 53	-----	e 1,805 13	6,150 58
1880*	-----	2,745 47	1,211 93	189 94	202 75	{ f 26 63 609 22 }	e 1,264 20	6,250 14
1881*	539 74	1,916 26	1,317 41	133 39	232 34	{ d 1,470 77 f 48 32 }	e 1,040 17	6,748 40
1882*	2,211 65	4,232 35	1,066 63	79 42	325 64	k 14 12	e 914 21	8,844 03
1883**	+ 5,023 66	3,781 82	{ + 635 21 35 21 }	{ + 240 05 10 68 }	+ 433 56	-----	+g 1,225 57	11,385 91
1884**	6,738 57	5,461 74	{ + 480 02 82 04 }	{ + 181 76 1 37 }	{ + 452 26 90 31 }	762 43	-----	14,261 50
1885* +...	10,304 18	3,326 40	160 84	{ + 8 39 29 79 }	{ + 404 37 410 42 }	1,626 06	j 188 83	16,459 23
1886†	10,176 10	6,130 97	451 40	{ + 39 92 17 22 }	{ + 331 84 351 70 }	889 81	k 6 66	18,395 62
Totals.	\$38,890 20	\$57,798 55	\$38,914 47	\$11,750 06	\$6,261 06	\$18,415 72	\$11,275 06	\$183,305 09

\* See Auditor General's Report for 1885, p. 320.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Paid Michigan Asylum for Insane.

**Traverse County since the Organization thereof.**

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credita.	County Debit.	County Credit.
\$57,042 63	\$2,688 89	\$53,080 87	\$5,986 56	-----	\$118,788 45	\$3,896 80	\$58,988 80
1,945 67	-----	b 5 28 c 341 68 11,943 30	608 88	-----	14,845 76	-----	2,178 63
2,178 68	-----	c 65 39 4,561 23	828 49	-----	7,133 74	-----	1,633 88
1,633 88	-----	c 9 87 3,785 05	333 36	e \$1,591 70	7,333 86	-----	1,274 52
1,274 52	-----	c 56 71 3,948 35	296 56	e 1,424 37	6,998 51	-----	101 65
101 65	-----	c 253 64 4,586 08	287 84	e 1,814 23	7,002 98	-----	852 35
852 35	-----	c 257 08 2,586 57	229 29	e 1,805 18	5,710 40	539 74	
-----	-----	c 233 08 2,905 99	163 50	e 1,284 20	4,536 75	2,211 65	
-----	-----	b 6 88 c 70 78	114 99	e 1,040 17	3,820 38	5,023 66	
-----	3,200 00	tc 249 34 c 2 96 h 21 68 i 194 60 tc 79 89 tb 5 53	+ 48 00	+ { e 914 21 b 16 55 }	4,647 84	6,738 57	
-----	+ 281 92 { 481 51 }	h 303 16 h 1,481 37 c 14 01 tc 9 84	+ 74 36	+g 1,225 57	3,947 32	10,804 18	
-----	+ 1,377 76 { 3,859 69 }	c 37 01 h 1,221 07 i 209 41 c 1 13	+ 61 27 { 7 13 }	-----	6,233 18	10,176 10	
-----	7,399 73	i 792 60 i 376 99	-----	-----	8,510 45	9,885 17	
\$65,029 83	\$18,729 00	\$96,173 92	\$8,580 68	\$11,006 12	\$199,559 05	\$48,775 37	\$65,029 83

e State Bids.

f Paid D., D. and B. Asylum.

g Uncollected Taxes for 1881.

h Local Tax, Interest, and Collection fee.

i State Tax, returned to Auditor General's Office.

j Paid Eastern Asylum for Insane.

k Paid Institution for the D. &amp; D.

l Local Tax and Interest, before and after sale.

Table No. 253.—Amounts Charged and Credited in Account with Gratios

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1857 to 1874*	-----	\$37,169 53	\$91,189 23	\$9,963 92	\$7,326 07	\$91,777 77	-----	\$237,426 52
1875*-----		3,757 14	8,607 02	{ a 14 89 370 27 }	513 91	{ b 88 61 3,107 01 }	-----	16,406 85.
1876*-----		2,167 67	7,065 57	{ e 90 96 490 54 }	{ f 8 79 517 25 }	{ b 40 00 4,285 95 }	g \$991 34	15,653 07
1877*-----		2,890 62	7,566 89	422 99	550 33	4,320 14	g 1,387 96	17,118 98.
1878*-----		4,250 08	6,596 53	{ h 20 13 163 33 }	618 02	4,347 34	g 3,006 60	19,002 03.
1879*-----		3,370 96	5,070 56	{ h 21 53 685 54 }	533 01	{ b 140 71 4,435 86 }	g 1,300 61	15,808 18
1880*-----		4,575 78	5,677 80	681 84	484 94	2,231 23	g 1,895 99	15,656 56
1881*-----		3,198 77	4,320 75	1,387 50	345 84	{ b 126 44 1,425 74 }	g 1,122 09	11,922 13
1882*-----		9,875 49	3,297 94	427 89	374 31	i 57 59	g 1,127 99	15,161 21
1883*+-----	†\$1,679 87	8,324 24	{ + 1,580 84 124 63 }	{ + 334 39 16 89 }	+ 388 56	{ i 135 33 47 75 }	†m4,816 64	17,948 64.
1884*+-----	5,871 55	† 12,744 06	{ + 2,087 95 255 78 }	{ + 555 40 1 20 }	{ + 461 46 08 }	{ + 127 47 1,149 47 }	{ i 51 01 l 24 88 q 4 17 }	23,314 50
1885*+-----	1,723 06	7,761 56	374 08	{ + 708 06 28 12 }	{ + 133 53 2 27 }	{ + 80 97 1,006 21 }	{ i 61 57 l 13 61 }	11,892 95.
1886+-----	675 39	14,305 59	1,708 44	{ + 112 58 88 58 }	{ + 50 18 3 02 }	{ + 26 29 1,208 68 }	{ e 2 47 l 54 32 }	18,185 54
Totals.....	\$9,949 86	\$114,855 91	\$145,508 96	\$16,545 52	\$12,306 57	\$120,275 54	\$15,361 25	\$435,296 61

\* See Auditor General's Report for 1885, p. 322.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in credit of Delinquent Taxes.

f Interest on error referred to in note "e."

g State Bids.

h Taxes, etc., on Part-paid Lands, charged back.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Oredited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$201,933 04		\$222,499 80	\$22,902 23		\$447,335 07		\$200,906 55
7,975 51		c 141 73 d 80 73 15,549 35	1,169 13		24,866 45		8,458 10
8,458 10		d 135 23 12,991 16	1,147 94		23,732 43		8,079 36
8,079 36		d 61 29 15,582 80	1,231 11	g 9991 34	25,945 40		8,526 47
8,526 47		c 12 96 d 182 78 13,143 68	1,185 25	g 1,387 96	24,699 10		5,687 07
5,687 07		d 217 34 11,232 33	961 83	g 8,006 60	21,125 17		5,516 99
5,516 99		d 396 43 10,495 24	834 58	g 1,300 61	18,483 85		2,897 29
2,827 29		d 283 85 7,753 10	560 57	g 1,89	13,340 80		1,413 67
1,413 67	\$1,853 80	k 17 21 493 48 h 988 70 7,353 40	353 99	1,122 09	13,481 34	\$1,679 87	
	{ + 1,439 67 8,239 70 }	+d 154 65 n 579 59 o 377 02 +c 88 63	+ 121 06	+ { g1,127 99 p 10 72 j 26 09 }	12,077 09	5,871 55	
	{ + 2,136 47 12,125 36 }	+d 105 84 n 962 37 o 821 64 d 261 77	+ 282 84	+m 4,816 64	21,591 45	1,723 05	
	{ + 2,016 38 7,455 50 }	+d 4 91 d 38 00 o 1,012 59 n 614 12	+ 76 06		11,217 56	675 39	
	{ + 721 47 14,534 56 }	+d 29 61 d 50 71 o 1,249 53 r 1,044 36	+ 39 99		18,020 78	164 76	
\$250,722 50	\$50,872 91	\$327,717 87	\$30,907 18	\$15,686 08	\$375,906 49	\$10,114 62	\$250,722 50

i Paid Institution for the D. and D.

j Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

k Drain taxes which have been paid.

l Paid School for the Blind.

m Uncollected Taxes for 1881.

n State Tax returned to Auditor General's Office.

o Local Tax, Interest, and Collection fee.

p Error in Taxes, etc., charged back June 30, 1880, and interest to June 30, 1882.

q Local Tax, interest, and Collection fee refunded A. G. O.

r Local Tax and Interest, before and after sale.

Table No. 254.—Amounts Charged and Credited in Account with Hillsdale

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$40,885 50	\$322,994 98	\$65,470 01	\$3,569 00	\$15,320 92	\$5,607 44	-----	\$456,837 80
1875*-----	208 63	28,909 90	638 68	{ a 191 64 11 88 }	886 08	-----	-----	80,844 29
1876*-----	-----	16,679 44	535 77	-----	525 57	{ b 26 98 231 98 }	c 398 32	18,098 08
1877*-----	-----	22,913 52	720 43	54 13	700 74	{ b 83 84 178 03 }	c 109 23	24,707 92
1878*-----	247 94	34,043 18	574 44	62 84	1,048 11	b 30 78	c 582 94	36,508 23
1879*-----	608 62	26,996 80	762 08	61 91	857 84	b 26 30	c 102 36	29,413 69
1880*-----	-----	36,651 99	521 41	59 27	1,089 74	b 45 20	c 64 95	38,432 56
1881*-----	-----	25,582 13	424 04	82 03	769 16	{ b 45 59 30 49 }	c 9 56	26,943 00
1882*-----	450 32	29,626 46	390 08	11 11	780 40	-----	c 1 26	31,149 63
1883*†-----	-----	26,472 74	{ † 140 62 25 38 }	{ † 8 21 1 18 }	+ 13 61	† 18 84	†† 151 81	26,832 39
1884*†-----	114 21	38,232 25	{ † 71 68 41 98 }	+ 58 13	+ 11 20	{ † 64 65 24 92 }	e 56 46	+ 38,675 48
1885*†-----	77 09	23,284 70	85 03	{ † 132 04 2 98 }	{ † 6 00 36 }	{ † 05 41 27 }	e 54 76	23,684 28
1886†-----	172 70	42,916 78	102 22	17 09	{ † 9 24 1 16 }	{ † 08 21 19 }	e 49 77	43,290 28
Totals....	\$42,741 01	\$675,304 62	\$70,448 88	\$7,822 94	\$21,978 11	\$6,426 63	\$1,201 42	\$825,417 56

\* See Auditor General's Report for 1885, p. 324.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

i Local Tax and Interest, before and after sale.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$18,268 06	\$281,990 03	\$115,184 75	\$15,001 04	\$589 85	\$434,033 73	\$41,072 18	\$18,268 06
-----	29,327 60	888 09	926 27	-----	31,141 96	-----	297 67
297 67	16,490 74	d 2 99	573 19	-----	18,239 87	-----	161 81
161 81	22,281 76	895 23	-----	-----	-----	-----	-----
-----	33,737 34	1,256 83	661 26	c 96 32	24,459 98	247 94	-----
-----	27,169 05	1,052 43	1,003 63	c 109 23	35,901 61	606 62	-----
265 08	36,438 14	d 14 48	856 79	c 502 94	29,678 77	-----	265 08
28 78	25,375 07	1,135 51	1,075 03	c 103 36	38,461 34	-----	28 78
-----	29,966 80	536 73	706 37	c 64 95	26,492 68	450 32	-----
-----	29,966 80	416 91	863 47	c 9 56	31,195 84	-----	46 21
† 46 21	26,431 91	g 56 66	† 12 64	to 1 26	26,718 18	114 21	-----
-----	38,237 44	g 90 04	† 9 34	† 151 81	38,598 39	77 09	-----
-----	23,333 32	h 44 59	-----	-----	-----	-----	-----
-----	87 14	d 2 90	-----	-----	-----	-----	-----
-----	42,966 43	g 78 26	† 4 63	-----	23,511 58	172 70	-----
-----	-----	h 8 23	-----	-----	-----	-----	-----
-----	-----	g 118 39	† 7 22	-----	43,247 37	42 86	-----
-----	-----	f 21 19	-----	-----	-----	-----	-----
\$19,067 61	\$637,133 78	\$122,170 76	\$21,696 87	\$1,690 28	\$901,701 80	\$42,783 87	\$19,067 61

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Paid Institution for the D. and D.

f Uncollected Taxes of 1881.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee.



Table No. 355.—Amounts Charged and Credited in Account with Houghton

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1857 to '74*	\$15,475 50	\$56,366 13	\$84,951 15	\$24,933 51	\$5,478 63	\$14,404 08	-----	\$201,523 00
1875*-----	3,779 78	8,011 45	14,575 84	{ a 2,888 38 711 96 }	923 54	b 1,787 34	-----	23,677 79
1876*-----	-----	1,734 44	10,298 02	4,651 95	923 32	b 3,502 58	o \$11,829 21	32,937 53
1877*-----	-----	1,258 67	10,014 62	{ f 5,395 34 647 01 }	{ g 197 23 998 18 }	{ h 40 00 2,637 07 }	o 11,889 50	33,077 63
1878*-----	-----	1,870 04	9,430 72	5,419 29	2,808 45	{ h 38 47 b 3,062 23 }	o 49,010 01	71,517 08
1879*-----	-----	1,432 96	9,929 64	{ i 23,905 06 2,598 61 }	1,070 36	{ h 39 61 8,393 44 }	o 16,540 28	63,959 96
1880*-----	-----	2,013 34	3,368 84	215 17	1,702 65	{ h 68 83 20,815 27 }	{ m 1,478 85 n 265 01 o 11,450 53 }	40,876 49
1881*-----	-----	1,405 00	4,062 83	794 26	2,427 49	{ h 93 26 14,747 59 }	o 38,758 00	62,318 69
1882*-----	-----	3,526 96	1,645 72	423 70	3,229 15	{ p 58 57 44,551 67 }	o 22,942 84	76,378 61
1883*+-----	-----	3,151 51	{ + 255 75 57 26 }	{ + 2,101 08 34 66 }	+1,701 01	{ + 29,595 08 p 50 07 q 18 55 }	{ +r 11,510 69 s 06 }	43,475 71
1884*+-----	1,414 88	4,534 46	{ + 73,568 98 116 52 }	{ + 3,318 98 2 20 }	{ + 635 12 15 }	{ +10,516 85 9,980 27 }	{ +a 100 00 w 200 00 p 59 36 x 5 35 }	34,950 07
1885*+-----	4,846 60	2,771 98	{ + 54 43 187 16 }	{ + 2,669 29 11 75 }	{ + 341 04 88 }	{ + 57 10,000 91 }	P 57 33	20,941 94
1886+-----	2,768 49	5,109 14	{ + 29 85 1,227 43 }	{ + 97 28 22 74 }	{ + 188 17 1 33 }	{ + 79 11,377 28 }	{ x 7 70 p 72 20 }	21,402 45
Totals....	\$23,305 25	\$36,256 34	\$153,799 26	\$62,341 23	\$22,499 57	\$135,760 38	\$176,174 91	\$737,126 93

\* See Auditor General's Report for 1885, p. 326.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1899.

b Paid Michigan Asylum for Insane.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d Mining Tax collected during Fiscal year.

e State Bids.

f Judgment and costs in Reese case.

g Interest on amount referred to in note "f."

h Paid D. D., and B. Asylum.

i Error in charge of interest in Reese case.

j Taxes of 1870, \$11,674.00; Taxes of 1871, \$3,470.01; rejected because not returned in legal time.

k Interest on amount referred to in note "j."

l Correction of erroneous credit for taxes of 1870-1.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$59,743 16	\$3,843 50	\$149,388 99	\$10,832 94	\$18,287 29	\$242,090 88	\$19,275 28	\$59,743 16
-----	-----	{ a 9 64 } c 117 30 27,230 67	1,358 19	d 4,716 32	33,427 12	-----	4,749 33
4,749 33	-----	{ c 8 18 } 24,593 08	1,636 16	d 5,727 70	36,714 40	-----	3,776 88
3,776 88	-----	14,469 46	1,760 21	{ d 5,478 87 } e 11,839 21	37,814 63	-----	4,237 01
4,237 01	-----	{ j 20,144 01 } 20,665 96	{ 19,828 63 } 2,847 34	{ d 5,894 64 } e 11,868 50	75,007 09	-----	3,490 01
3,490 01	-----	13,068 71	3,675 09	{ d 6,325 85 } e 49,010 01	75,562 17	-----	11,602 21
11,602 21	-----	38,656 83	3,590 59	{ d 6,179 09 } o 2 07	76,571 07	-----	35,694 58
35,694 58	-----	{ c 13 54 } 22,521 86	4,458 25	{ e 16,540 28 } d 3,396 16	82,474 42	-----	20,155 73
20,155 73	-----	13,504 01	4,330 83	{ d 11,450 53 } e 8,957 26 38,758 00	85,705 88	-----	9,827 22
+ 9,827 22	2,755 83	{ t 595 68 } u 37 02	+ 12,333 52	{ e 22,942 84 } d 9,068 72	47,060 88	1,414 88	
-----	{ + 3,221 23 } 4,468 01	{ t 455 08 } u 493 75	+ 632 31	{ tr 11,510 69 } d 9,322 40	20,108 47	4,846 60	
-----	{ + 4,973 69 } 2,738 84	{ t 180 08 } u 241 39	+ 258 97	d 9,535 48	18,173 45	2,768 49	
-----	{ + 2,743 76 } 5,934 72	{ t 452 01 } y 1,221 07	+ 143 30	d 10,754 60	21,249 46	152 99	
\$152,776 13	\$80,674 58	\$348,007 77	\$47,181 33	\$282,815 01	\$861,454 82	\$28,458 24	\$152,776 13

m Amount transferred to Marquette County for  $\frac{1}{2}$  Mining Tax collected from Michigamme and Grand Central Mines.n Amount transferred to Baraga County for  $\frac{1}{2}$  Mining Tax collected from Spurr Mountain Mine.o Amount transferred from Marquette County for  $\frac{1}{2}$  Mining Tax collected from Stewart Mine.

p Paid Institution for the D. and D.

q Paid School for the Blind.

r Uncollected Taxes of 1881.

s Local Tax refunded at Auditor General's Office.

t State Tax returned to Auditor General's Office.

u Local Tax, Interest, and Collection fee.

v Error in Taxes, etc., charged back June 30, 1883.

w Error in credit of returns of Delinquent State of 1882.

x Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

y Local Tax and Interest, before and after sale.

Table No. 256.—Amounts Charged and Credited in Account with Harem

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1861 to 1874*	\$1,197 89	\$24,429 13	\$65,841 97	\$10,326 15	\$2,642 27	\$93 00	-----	\$114,590 91
1875*-----	-----	4,775 51	8,215 15	{ a 772 58 } { 177 53 }	411 59	-----	-----	14,352 21
1876*-----	-----	2,755 08	5,837 01	386 28	546 29	d 23 71	e 83,567 94	18,115 31
1877*-----	5,720 78	2,860 62	4,586 71	130 73	692 25	d 16 49	e 2,325 72	17,233 25
1878*-----	-----	4,260 08	8,108 48	920 29	672 42	-----	e 10,127 04	24,078 29
1879*-----	43 03	3,370 36	7,276 04	797 10	581 67	2,083 54	e 6,428 76	20,529 50
1880*-----	-----	4,575 78	6,607 64	817 28	623 24	1,379 06	e 7,170 37	21,172 37
1881*-----	-----	3,193 77	5,769 79	1,211 60	508 41	639 28	e 6,337 09	17,654 94
1882*-----	-----	7,053 91	6,223 18	3,195 69	514 05	g 16 91	e 6,100 93	23,104 67
1883*†-----	+ 1,972 94	6,303 03	{ + 1,749 65 } { 390 69 }	{ + 387 26 } { 14 33 }	+ 393 58	-----	f 4,469 12	15,683 60
1884*†-----	2,413 87	9,103 92	{ + 1,550 33 } { 703 80 }	{ + 965 87 } { 4 53 }	{ + 327 95 } { 32 }	{ 13,810 43 } { 880 27 }	k 20 06	19,790 37
1885*†-----	1,617 04	5,543 98	792 30	{ + 998 41 } { 36 49 }	{ + 107 83 } { 89 73 }	536 50	{ k 25 13 } { l 521 91 }	10,269 33
1886†-----	5,527 61	10,218 23	1,581 88	{ + 150 23 } { 95 40 }	{ + 45 31 } { 88 81 }	{ + 14 55 } { 1,107 39 }	{ k 57 80 } { g 38 11 }	18,920 37
Totals....	\$18,492 61	\$98,432 25	\$125,234 60	\$21,357 80	\$6,282 72	\$10,549 13	\$33,085 00	\$385,434 11

\* See Auditor General's Report for 1885, p. 328.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Twice charged: under Sec. 124; also under Secs. 102-9, Tax Law.

c Error in Taxes, etc., charged back.

d Paid D., D. and B. Asylum.

e State Bids.

County since the Organisation thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credit d In Account.	Miscellaneous Credits.	Total Credits	County Debit.	County Credit.
\$18,209 28	\$500 00	{ h \$110,566 11	\$5,467 66	-----	\$134,743 06	\$1,197 30	\$21,409 58
3,200 25	-----	{ c 268 42	745 00	-----	17,092 91	-----	3,340 70
3,340 70	-----	{ b 13,470 56	550 83	-----	12,394 58	5,720 73	-----
-----	-----	{ f 17 96	-----	-----	-----	-----	-----
-----	-----	{ b 51 06	1,015 53	e \$8,567 94	24,044 36	-----	6,811 11
6,811 11	-----	{ f 8,433 99	1,128 06	e 3,225 72	24,085 28	48 03	-----
-----	-----	{ b 25 51	-----	-----	-----	-----	-----
-----	-----	{ b 14,435 38	1,010 41	e 10,127 04	23,725 94	-----	3,196 44
-----	-----	{ f 4 94	-----	-----	-----	-----	-----
3,196 44	-----	{ b 12,841 11	1,008 96	e 6,428 76	22,300 65	-----	1,628 28
-----	-----	{ f 46 83	-----	-----	-----	-----	-----
1,628 28	-----	{ b 40 61	881 46	e 7,170 37	20,061 55	-----	2,406 61
-----	-----	{ f 12,501 02	-----	-----	-----	-----	-----
2,406 61	880 00	{ b 56 98	-----	e 6,337 00	21,131 73	1,972 94	-----
-----	-----	{ f 42 06	-----	-----	-----	-----	-----
-----	-----	{ b 12,909 45	-----	-----	-----	-----	-----
-----	-----	{ f 6 42	-----	-----	-----	-----	-----
-----	-----	{ b 31 86	-----	-----	-----	-----	-----
-----	-----	{ f 10,313 16	-----	-----	-----	-----	-----
-----	-----	{ b 26 59	-----	-----	-----	-----	-----
-----	-----	{ f 41 56	-----	-----	-----	-----	-----
-----	-----	{ b 10,604 99	-----	-----	-----	-----	-----
-----	-----	{ f 78 58	-----	-----	-----	-----	-----
-----	5,598 72	{ h 887 75	+ 320 30	+ e 6,100 93	12,368 73	2,413 87	-----
-----	-----	{ l 275 84	-----	+ b 12 61	-----	-----	-----
-----	-----	{ b 36 74	-----	-----	-----	-----	-----
-----	-----	{ f 8 05	-----	-----	-----	-----	-----
-----	+ 2,751 72	{ h 1,414 80	+ 320 64	+ j 4,469 12	18,178 33	1,617 04	-----
-----	3,442 22	{ l 724 79	-----	-----	-----	-----	-----
-----	-----	{ f 5 45	-----	-----	-----	-----	-----
-----	-----	{ b 329 62	-----	-----	-----	-----	-----
-----	+ 1,636 42	{ h 900 66	+ 43 38	-----	4,741 71	5,527 61	-----
-----	914 33	{ l 884 25	+ 4 02	-----	-----	-----	-----
-----	-----	{ b 39 09	-----	-----	-----	-----	-----
-----	-----	{ f 6 12	-----	-----	-----	-----	-----
-----	+ 632 62	{ h 21 58	+ 14 80	-----	14,555 11	4,865 20	-----
-----	11,544 21	{ l 1,171 90	-----	-----	-----	-----	-----
-----	-----	{ m 1,103 88	-----	-----	-----	-----	-----
\$38,972 67	\$32,944 23	\$213,848 55	\$19,343 88	\$52,439 58	\$351,368 91	\$22,857 87	\$38,702 67

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Paid Institution for the D. and I.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection fee.

j Uncollected Taxes of 1881.

k Local Tax, Interest, and Collection fee refunded A. G. O.

l Paid to Eastern Asylum for Insane.

m Local Tax and Interest, before and after sale.

Table No. 257.—Amounts Charged and Credited in Account with Ingham

Years Closing June 30,	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$12,455 59	\$172,426 18	\$96,558 19	\$12,339 95	\$13,500 43	\$75,081 66	\$2 40	\$372,314 40
1875*.....	1,746 14	19,481 01	2,780 61	471 50	762 68	a 32 08	-----	26,233 96
1876*.....	6,023 62	11,210 64	1,750 73	496 27	960 13	a 96 64	c 8,785 71	24,324 04
1877*.....	11,241 15	14,875 19	2,125 89	553 18	1,457 12	a 30 23	c 4,325 38	34,608 13
1878*.....	12,245 26	22,100 44	3,908 52	491 32	2,007 05	-----	c 6,657 49	49,410 08
1879*.....	23,508 08	17,525 88	1,459 15	490 35	2,453 57	a 25 73	c 6,298 33	51,724 07
1880*.....	24,275 61	23,794 05	1,872 54	791 11	2,697 70	a 15 44	c 5,628 35	59,074 80
1881*.....	16,533 08	16,607 63	1,610 37	{ h 52 31 958 05 }	{ i 46 66 1,325 31 }	a 38 79	c 2,634 94	40,647 14
1882*.....	11,125 08	22,572 53	1,040 65	{ j 126 70 238 43 }	{ k 41 25 1,522 04 }	l 72 90	c 4,086 79	40,776 37
1883†.....	+ 10,463 31	20,169 71	{ + 187 79 86 61 }	{ + 118 96 12 37 }	+ 997 87	{ i 74 65 o 13 22 }	+p 6,161 87	38,237 26
1884†.....	5,521 80	29,129 32	{ +2,832 67 152 92 }	{ + 276 77 53 }	{ + 510 74 04 }	{ + 336 12 3,971 38 }	{ i 36 09 o 32 59 s 46 64 }	42,897 61
1885†.....	1,269 93	17,740 73	{ + 50 18 174 37 }	{ + 559 20 20 93 }	{ + 146 40 1 81 }	{ + 16 44 3,441 38 }	{ i 53 22 o 18 56 s 15 07 }	23,509 34
1886†.....	-----	32,696 50	613 34	{ + 343 80 25 43 }	{ + 29 44 86 33 }	{ + 10 63 2,775 73 }	{ +u 391 65 s 1 22 l 61 00 }	37,018 43
Totals.....	\$136,703 95	\$420,281 81	\$107,203 03	\$18,367 41	\$29,026 87	\$65,975 25	\$42,205 31	\$539,765 63

\* See Auditor General's Report for 1885, p. 236.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State bids.

d Taxes of 1867 on N. E. ¼ of S. E. ¼, Sec. 18, T. 3 N., R. 2 W.

e Interest on amount referred to in note "d."

f Amount erroneously charged for Taxes of 1864 on E. ¼ of S. W. ¼, Sec. 32, T. 4 N., R. 2 E.

g Error in Credit of Returns—Taxes of 1878—and interest.

h Taxes of 1871 on lot 2, block 209, city of Lansing, erroneously credited May 1, 1872.

i Interest on error referred to in note "h."

County since 1842.

Amounts Credited to County,						Account June 30. Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$120,236 68	\$40,749 87	\$208,769 43	\$28,193 59	\$400 78	\$487,339 80	\$14,201 73	\$120,236 68
-----	4,834 28	b 21 56	544 67	-----	19,200 04	6,023 92	
-----	1,113 28	b 13,799 53	373 61	-----	13,063 89	11,241 15	
-----	530 29	b 42 56	3 98	c 3,785 71	22,363 87	12,245 26	
-----	7,496 44	b 11,558 49	741 18	c 4,325 86	26,907 02	23,508 06	
-----	4,612 06	d 5 18	760 48	c 3,657 49	27,448 46	24,275 61	
-----	23,763 81	b 187 78	1,284 07	c 6,206 33	43,241 73	16,533 08	
-----	8,848 42	b 17,108 80	927 86	c 5,628 35	29,532 06	11,125 08	
-----	17,885 96	f 56 78	818 56	c 2,684 94	30,313 06	10,463 31	
-----	+ 7,085 08	b 62 11	+ 474 66	te 4,036 79	32,715 46	5,521 80	
-----	19,500 00	b 12,217 83	+ 380 35	tp 6,161 87	41,627 66	1,369 95	
-----	+ 1,779 19	b 249 51	+ 114 30	-----	23,706 15	-----	196 81
-----	23,623 61	b 13,006 96	+ 26 69	-----	23,296 81	3,721 62	
-----	+ 2,131 20	g 13 74	-----	-----	-----	-----	
-----	17,551 84	b 1,479 08	-----	-----	-----	-----	
-----	196 81	b 10,478 79	-----	-----	-----	-----	
-----	20,071 57	b 217 65	-----	-----	-----	-----	
-----	-----	b 13,890 23	-----	-----	-----	-----	
-----	-----	b 490 85	-----	-----	-----	-----	
-----	-----	m 17 00	-----	-----	-----	-----	
-----	-----	b 8,415 25	-----	-----	-----	-----	
-----	-----	tb 6 97	-----	-----	-----	-----	
-----	-----	b 24 09	-----	-----	-----	-----	
-----	-----	q 510 97	-----	-----	-----	-----	
-----	-----	r 1,046 95	-----	-----	-----	-----	
-----	-----	t 92 60	-----	-----	-----	-----	
-----	-----	q 674 44	-----	-----	-----	-----	
-----	-----	r 3,239 64	-----	-----	-----	-----	
-----	-----	j 475 98	-----	-----	-----	-----	
-----	-----	tb 156 45	-----	-----	-----	-----	
-----	-----	b 325 37	-----	-----	-----	-----	
-----	-----	r 2,988 10	-----	-----	-----	-----	
-----	-----	q 438 89	-----	-----	-----	-----	
-----	-----	tb 282 24	-----	-----	-----	-----	
-----	-----	t 2,424 12	-----	-----	-----	-----	
-----	-----	b 236 45	-----	-----	-----	-----	
-----	-----	q 634 82	-----	-----	-----	-----	
\$129,423 44	\$215,181 91	\$411,717 13	\$30,496 39	\$41,947 64	\$328,763 50	\$140,425 57	\$129,423 44

j Errors in credits for Taxes, etc., on Part-paid Lands, collected at Land Office.

k Interest on errors referred to in note "j."

l Paid Institution for the D. and D.

m Error in credit of Returns of Taxes of 1880 on Part-paid Lansing lots.

n Interest on error referred to in note "m."

o Paid School for the Blind.

p Uncollected Taxes of 1881.

q State Tax returned to Auditor General's Office.

r Local Tax, Interest, and Collection fee.

s Local Tax, Interest, and Collection fee refunded A. G. O.

t Local Tax and Interest, before and after sale.

u Taxes on Part-paid Lansing lots re-assessed under Act 44, 1883, and interest to June 30, 1886.

Table No. 258.—Amounts Charged and Credited in Account with Items

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$35,855 76	\$199,209 15	\$36,161 98	\$8,202 10	\$18,408 52	\$27,412 03	-----	\$330,253 17
1875*-----	664 56	20,320 10	2,350 66	{ a 78 61 152 09 }	710 87	b 24 67	-----	25,507 08
1876*-----		11,723 50	2,847 88	847 88	428 53	b 47 11	c \$482 46	15,877 45
1877*-----	803 45	16,019 44	1,811 74	96 08	597 06	{ b 92 48 154 08 }	e 179 97	19,756 28
1878*-----		23,800 47	2,223 84	389 89	817 04	{ b 129 48 f 484 34 }	e 367 23	28,217 74
1879*-----	1,326 81	18,874 03	2,457 72	63 47	728 53	b 83 37	e 178 16	23,714 12
1880*-----	665 26	25,624 36	1,428 27	127 75	848 24	b 17 17	e 228 35	28,939 40
1881*-----		17,885 14	1,451 19	136 69	582 97	b 88 35	e 108 99	20,313 33
1882*-----		22,572 53	1,200 93	316 81	565 71	g 63 90	e 135 05	24,834 93
1883*†-----		20,169 71	{ + 301 12 310 90 }	{ + 33 56 5 47 }	+ 58 52	{ 342 95 h 33 25 }	+ 1615 71	22,021 28
1884*†-----	11 02	29,129 25	{ + 103 22 85 42 }	+ 80 79	+ 32 50	{ + 668 61 183 08 }	g 20 84	30,354 80
1885*†-----	101 81	17,740 73	105 89	{ + 19 99 6 43 }	{ + 11 70 46 }	{ + 227 16 10 }	{ i 3 07 g 12 37 }	18,229 21
1886†-----	66 33	32,698 50	416 65	7 08	{ + 1 40 64 }	{ + 212 24 01 }	{ g 55 23 i 12 73 }	33,470 81
Totals.....	\$39,495 03	\$455,767 07	\$114,485 00	\$10,016 19	\$18,792 10	\$30,263 94	\$2,490 16	\$671,509 58

\* See Auditor General's Report for 1885, p. 332.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on part-paid lands collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since 1842.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$72,000 55	\$130,548 29	\$195,336 50	\$17,244 22	\$903 84	\$416,738 40	\$36,520 32	\$78,000 55
-----	18,732 63	c 3 78 d 118 14 5,735 49	655 23	-----	25,345 25	-----	88 19
88 19	10,005 47	o 6 93 4,617 71	405 70	-----	15,074 00	808 45	-----
-----	14,841 00	o 4 59 3,947 23	519 10	e 482 46	19,791 47	-----	88 19
88 19	22,412 08	o 14 85 3,568 71	679 00	e 170 97	26,890 90	1,326 84	-----
-----	19,083 61	o 2,975 77 49 66	612 25	e 367 23	23,048 86	665 28	-----
-----	26,581 62	o 2,168 43 21 94	795 87	e 178 16	29,773 44	-----	834 04
834 04	17,709 54	d 1,846 14 47 74	623 56	e 228 35	21,322 57	-----	1,009 24
1,009 24	22,223 65	h 1,400 36	662 03	e 168 99	25,512 01	-----	657 08
+ 637 08	+ 810 51	j 141 67	+ 84 22	te 135 05	22,010 26	11 02	-----
-----	+ 20,328 07	k 43 66	+ 85 64	tl 645 71	30,252 99	101 81	-----
-----	+ 94 85	j 201 20	+ 9 04	-----	18,182 88	66 33	-----
-----	+ 29,081 80	k 193 79	+ 1 00	-----	38,422 93	47 86	-----
-----	+ 169 93	j 37 45	-----	-----	-----	-----	-----
-----	+ 17,733 85	j 162 61	-----	-----	-----	-----	-----
-----	+ 20 31	j 272 86	-----	-----	-----	-----	-----
-----	+ 32,950 45	m 178 24	-----	-----	-----	-----	-----
\$75,577 29	\$383,307 75	\$223,142 98	\$22,326 25	\$2,969 76	\$707,343 98	\$39,542 89	\$75,577 29

e State Bids.

f Paid Michigan Asylum for Insane.

g Paid Institution for D. and D.

h Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

i Uncollected Taxes of 1881.

j State Tax returned to Auditor General's Office.

k Local Tax, Interest, and Collection fee.

l Local Tax, Interest, and Collection fee refunded at A. G. O.

m Local Tax and Interest, before and after sale.



Table No. 259.—Amounts Charged and Credited in Account with Resce

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.	Total Debits.
1869 to '74*	\$180 32	\$28,006 61	\$32,967 84	\$11,425 56	\$4,241 63	\$68,048 55	-----	\$187,870 50
1875*	-----	4,517 17	5,193 11	{ a 69 32 320 86 }	615 04	6,537 .8	-----	17,253 33
1876*	-----	2,606 16	3,439 58	138 83	1,800 81	{ o 18 98 21,502 24 }	d \$11,554 93	40,856 53
1877*	-----	1,144 25	3,145 41	113 53	1,611 06	{ c 4 31 18,173 67 }	d 17,958 74	42,151 00
1878*	-----	1,700 08	2,585 73	678 06	1,435 53	21,516 50	d 8,458 07	36,573 94
1879*	-----	1,318 14	2,781 84	583 77	862 86	7,117 41	d 10,619 59	23,308 10
1880*	-----	1,380 81	1,965 17	140 88	1,100 77	11,533 49	d 11,770 05	23,340 67
1881*	-----	1,277 51	2,290 81	191 19	1,168 10	{ o 26 81 14,265 10 }	d 10,406 07	29,625 69
1882*	-----	2,321 57	1,023 41	1,263 15	1,061 33	{ e 40 00 12,517 53 }	d 10,035 33	23,756 36
1883*†	-----	2,531 22	{ + 809 84 26 44 }	{ + 389 03 16 66 }	+ 742 83	{ 10,442 35 e 21 00 }	{ + 13,850 31 e 38 91 }	23,858 53
1884*†	-----	2,641 16	{ + 4,498 55 61 15 }	{ + 133 79 8 40 }	{ + 466 96 24 }	{ + 9,398 18 5,204 41 }	e 4 93	23,377 77
1885*†	1,791 10	2,217 59	{ + 7 38 127 06 }	{ + 478 29 52 44 }	{ + 250 92 6 17 }	{ + 51 20 2,832 23 }	-----	7,384 41
1886†	146 93	4,087 31	480 04	{ + 15 39 50 36 }	{ + 34 01 6 00 }	{ + 29 1,832 10 }	-----	6,922 43
Totals.	\$2,118 35	\$55,719 03	\$61,383 36	\$16,248 51	\$15,193 74	\$206,164 29	\$39,996 92	\$446,524 20

\* See Auditor General's Report for 1885, p. 334.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1889.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D. D. and B. Asylum.

d State bids.

Table No. 260.—Amounts Charged and Credited in Account with Iron

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1885*†	-----	-----	-----	{ + \$1,588 95 1 63 }	\$0 15	-----	-----	\$1,590 73
1886†	\$1,590 73	-----	-----	{ + 112 98 20 97 }	{ + 111 23 1 24 }	-----	-----	1,837 13
Totals	\$1,590 73	-----	-----	\$1,724 51	\$112 62	-----	-----	\$3,427 36

\* See Auditor General's Report for 1885, p. 334.

† Under New Tax Law unless preceded by †.



Table No. 261.—Amounts Charged and Credited in Account with *Isabella*

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, &c., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1859 to 1874*	\$18 09	\$22,230 29	\$35,768 56	\$21,866 17	\$5,863 37	\$37,911 03	-----	\$176,616 51
1875*	-----	2,136 69	3,631 83	{ a 479 50 1,630 12 }	669 39	11,506 96	-----	20,069 49
1876*	-----	1,332 76	7,640 54	{ e 1 00 1,826 98 }	1,274 02	16,230 38	f \$5,205 39	33,411 07
1877*	-----	1,530 79	2,981 78	189 28	{ 1 03 632 70 }	6,100 81	f 5,539 72	17,214 60
1878*	-----	2,720 06	3,964 63	3,410 06	770 64	6,489 28	f 6,634 89	24,189 58
1879*	-----	2,167 03	3,532 53	1,793 06	657 49	3,063 03	f 6,112 47	17,254 60
1880*	-----	2,923 50	3,794 29	1,902 98	743 19	{ j 11 72 5,674 32 }	f 7,541 71	22,685 71
1881*	-----	2,044 02	2,063 33	480 26	663 37	{ j 10 63 6,281 78 }	f 7,319 76	19,492 15
1882*	-----	5,643 13	2,900 76	1,350 54	950 49	{ k 28 97 9,305 16 }	f 7,649 16	27,823 21
1883†	-----	5,042 43	{ +1,018 32 106 65 }	{ + 263 70 7 63 }	{ + 459 81 m 10 30 }	{ + 4,337 29 k 26 12 }	{ +5,590 84 + 22 59 o 13 20 p 1 95 s 17 15 s 23 88 k 14 98 }	16,865 13
1884†	9 33	7,282 31	{ +2,115 16 180 19 }	{ + 514 31 15 }	{ + 311 77 01 }	{ +5,641 18 2,831 79 }	{ o 17 15 s 23 88 k 14 98 }	19,002 27
1885†	1,092 79	4,435 18	359 14	{ + 161 07 12 21 }	{ + 142 52 1 01 }	{ + 1 31 2,857 12 }	{ s 67 66 k 11 00 }	9,141 04
1886†	-----	3,174 62	1,341 43	{ + 24 51 27 77 }	{ + 11 27 2 02 }	{ + 09 2,287 36 }	{ o 21 98 k 14 48 }	11,905 48
Totals...	\$1,120 21	\$67,847 84	\$72,057 13	\$38,990 85	\$13,101 42	\$170,636 53	\$51,972 06	\$115,725 84

\* See Auditor General's Report for 1885, p. 336.

† Under New Tax Law unless preceded by †.

a Under S.c. 124, Act 169, 1890.

b Twice charged: under S.c. 124; also under Secs. 108-9, Tax Law.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e Error in Taxes, etc., charged back.

f State bids.

g Amount under J. R. No. 31, 1875.

h Taxes, etc., on Part-paid Lands, collected at Land office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$213,271 70		\$176,446 05	\$21,995 54		\$411,718 29	\$18 09	\$235,084 87
21,813 17		{ b 17 17 } c 1 00	{ d 01 } 1,992 76		35,614 46		15,524 97
15,524 97		{ g 10,486 35 } h 12,542 96	2,263 75		40,857 60		7,446 63
7,446 62		13,150 49	1,819 59	f \$5,205 89	27,122 09		9,907 49
9,907 49		{ b 19 29 } 11,855 70	1,444 85	f 5,539 72	28,766 53		4,576 97
4,576 97		{ b 7 57 } h 99 53	1,194 11	f 6,834 89	25,717 66		8,463 06
8,463 06		{ b 13,004 59 } 2 38	1,441 13	f 6,112 47	29,599 76		6,914 05
6,914 05		{ b 13,516 09 } 19 42	1,456 49	f 7,541 71	30,703 48		11,211 83
11,211 33		{ b 320 92 } h 14,450 89	1,468 01	f 7,319 76	30,715 02		2,886 81
† 2,886 81	\$1,476 65	{ h 54 94 } 10,660 96					
		{ q 624 18 } r 602 82	† 603 66	†† 7,619 18	16,855 80	9 38	
		{ h 12 62 }					
	{ + 1,266 10 } 6,638 88	{ r 8,223 60 } q 873 85	+ 324 00	†† 5,560 34	17,909 48	1,092 79	
	{ + 2,069 23 } 4,166 62	{ h 27 62 } h 131 68	† 110 16		9,563 37		424 33
424 33	{ + 163 54 } 8,563 55	{ r 2,519 10 } q 568 58	† 8 89		12,703 68		798 15
		{ q 1,041 40 } t 2,408 30					
		{ h 93 62 }					
\$302,440 50	\$27,339 57	\$300,679 20	\$35,621 57	\$51,763 44	\$717,844 28	\$1,120 21	\$308,238 65

l Error in interest charged in Account Current for 1876.

j Paid D., D. and B. Asylum.

k Paid Institution for the D. and D.

l Unpaid sales of 1876 charged under Sec. 1105, C. L. 1871.

m Interest on amount referred to in note "l."

n Uncollected Taxes of 1881.

o Interest on State Tax collected in County after Feb. 1st, by Town Treasurer.

p Local Tax and Interest refunded at A. G. O.

q State Tax returned to Auditor General's Office.

r Local Tax, Interest, and Collection fee.

s Local Tax, Interest, and Collection fee refunded A. G. O.

t Local Tax and Interest, before and after sale.

Table No. 262.—Amounts Charged and Credited in Account with Isle Royal

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1876*				\$5 81				\$5 81
1877*		\$114 42			\$3 34			117 76
1878*		170 00		1 48	4 96			176 44
1879*		134 82			3 53			138 35
1880*		183 05			5 34			188 39
1881*		127 75			3 73			131 48
1882*		141 08			3 20			144 28
1883†		126 06						126 06
1884†		182 05			† 21	† \$5 85 4 01		193 22
1885†		110 87						110 87
1886†		204 37						204 37
Totals.....		\$1,494 45		\$7 29	\$24 80	\$12 96		\$1,539 50

\* See Auditor General's Report for 1885, p. 338.

† Under New Tax Law unless preceded by †.

Table No. 263.—Amounts Charged and Credited in Account with Jackson

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 74*.	\$164,207 86	\$415,172 39	\$53,068 10	\$23,090 81	\$27,016 53	\$1,302 40		\$683,948 09
1876*		37,643 11	5,506 10	a 169 12 128 31	1,243 64			44,638 28
1876*		21,718 02	5,804 72	86 70	1,033 71		b \$4,550 87	33,194 02
1877*	5,302 97	30,036 44	4,780 74	125 62	1,577 28	e 53 80	b 4,348 47	46,220 27
1878*	5,378 06	44,625 89	5,146 32	339 97	2,015 34	c 54 00	b 4,353 59	61,913 67
1879*	6,595 07	35,388 80	4,133 03	129 66	1,331 75	c 40 96	b 4,360 60	52,479 87
1880*	7,074 56	48,045 67	2,669 59	530 43	2,131 47		b 3,622 73	64,074 50
1881*	4,961 30	33,534 63	2,231 29	502 53	1,523 14		b 3,090 85	45,936 74
1882*	3,875 63	38,091 15	1,864 07	15 89	1,363 28	f 40 00	b 3,628 60	48,878 63
1883†	† 1,217 60	34,036 38	† 944 46 97 16	† 138 28 13 10	† 238 27 1 85	† 384 25 33 37	† 2,302 31	39,406 03
1884†	237 47	49,155 75	† 742 09 203 16	† 133 14 5 72	† 128 31 40	† 2,166 85 47 42	f 36 75	52,357 06
1885†	268 24	29,937 47	235 72	{ +1,001 11 127 89	{ + 15 19 16 68	{ + 18 50 88	f 40 00	31,692 31
1886†	1,288 30	55,178 71	{ + 12 91 804 06	{ 42 39	{ + 71 28 6 48	{ + 38 14 83 46	f 32 36	57,506 19
Totals.....	\$200,360 06	\$372,564 41	\$88,243 52	\$26,668 67	\$40,213 65	\$4,365 66	\$30,363 13	\$1,232,796 15

\* See Auditor General's Report for 1885, p. 338.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b State Bids.

c Paid D., D. and B. Asylum.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since the Organization thereof.

Amounts Credited to County.						Accounts June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
		\$19 73	\$0 82		\$20 55		\$14 74
\$14 74	\$114 42		5 46		134 62		16 86
16 86	170 00		8 45		195 31		18 87
18 87	124 49		8 08	a 16 67	178 11		20 36
20 36	183 03		11 95	a 14 28	248 60		60 23
60 23	50 84		6 81	a 13 60	181 48		
	141 04		8 31	a 5 14	149 53		5 16
† 5 16	128 06		† 51	ta 2 59	134 62		8 56
† 8 56	182 05		† 60	a 4 01	195 22		
	110 87			a 67	111 54		67
67	208 70				204 37		
\$164 45	\$1,416 54	\$19 73	\$45 99	\$57 24	\$1,708 95		\$164 45

a X Mining Tax collected during fiscal year.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$14,373 29	\$387,088 32	\$117,403 11	\$15,957 28	96 39	\$534,828 79	\$164,207 86	\$15,088 56
715 27	32,640 78	11,046 11	1,338 00		45,740 16		1,061 88
1,061 88	17,632 79	8,391 28	815 10		27,891 05	5,302 97	
	26,661 23	d 4 31					
		e 4 20	1,262 85	b 4,550 87	40,842 21	5,378 06	
	39,814 65	8,358 65	1,652 77	b 4,313 47	55,318 60	6,595 07	
	33,415 25	9,507 71	1,417 39	b 4,368 59	45,405 81	7,074 56	
	47,716 44	6,219 08	1,831 34	b 4,380 60	59,110 20	4,964 30	
	32,364 47	49 08	5,152 79	b 3,622 78	42,061 11	3,875 63	
	30,992 27	4,902 06	1,271 80	b 3,090 85	47,661 02	1,217 60	
		33 96	2 38				
	† 1,155 64	3,814 35	1,227 21	† b 3,622 60	39,168 56	237 47	
	33,624 41	512 95	† 244 99				
		1 97					
	† 650 22	† d 100 34		† 2,302 81	52,588 82	268 24	
	48,796 24	560 40	† 130 72				
		18 88					
	† 220 55	d 30 71	† 11 73		30,454 51	1,226 30	
	29,655 53	d 71 47					
		485 23	† 38 99		57,309 74	198 45	
	† 1,064 56	† d 84					
	55,321 68	852 22					
		11 45					
\$16,140 44	\$327,843 93	\$176,933 20	\$27,202 55	\$30,269 96	\$1,078,890 08	\$300,558 51	\$16,140 44

† Paid Institution for the D. &amp; D.

‡ Error in Taxes, etc., charged back.

§ Interest on error referred to in note "g."

|| Uncollected Taxes for 1881.

|| State Tax, returned to Auditor General's Office.

|| Local Tax, Interest and Collection fee.

|| Error in interest in account current, June 30, 1882.

|| Local Tax and Interest, before and after sale.

Table No. 256.—Amounts Charged and Credited in Account with Huron

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid On, by State Treasurer.	Miscella- neous Debits.	Total Debits.
1861 to 1874*	\$1,197 39	\$24,429 13	\$65,841 97	\$10,326 15	\$2,613 27	\$93 00	-----	\$114,590 91
1875*-----	-----	4,775 31	8,215 15	{ a 772 58 } { 177 63 }	411 59	-----	-----	14,352 21
1876*-----	-----	2,755 06	5,837 01	386 28	546 29	d 22 71	e 88,667 94	18,115 31
1877*-----	5,720 73	2,860 62	4,588 71	130 73	602 25	d 16 49	e 9,225 72	17,233 26
1878*-----	-----	4,250 06	8,108 46	920 29	672 42	-----	e 10,127 04	24,078 29
1879*-----	48 03	3,370 36	7,376 04	797 10	581 67	2,062 54	e 6,428 76	20,529 50
1880*-----	-----	4,575 78	6,607 64	817 28	623 24	1,379 06	e 7,170 37	21,172 37
1881*-----	-----	3,193 77	5,769 79	1,211 60	508 41	639 28	e 6,337 09	17,654 94
1882*-----	-----	7,053 91	6,223 18	3,195 69	514 05	g 16 91	e 6,100 93	23,104 67
1883*†-----	† 1,972 94	6,303 03	{ † 1,749 65 } { 890 69 }	{ † 387 26 } { 14 33 }	† 395 58	-----	† j 4,469 12	15,682 60
1884*†-----	2,412 87	9,102 92	{ † 1,550 33 } { 703 80 }	{ † 935 87 } { 4 53 }	{ † 327 95 } { 32 }	{ † 3,810 43 } { 880 27 }	k 20 06	19,790 37
1885*†-----	1,617 04	5,543 98	792 30	{ † 998 41 } { 86 49 }	{ † 107 83 } { 89 73 }	536 50	{ k 25 13 } { l 531 91 }	10,269 33
1886†-----	5,527 61	10,218 28	1,581 88	{ † 150 23 } { 95 40 }	{ † 45 31 } { 88 81 }	{ † 14 55 } { 1,107 39 }	{ k 57 80 } { g 33 11 }	18,930 37
Totals....	\$18,492 61	\$96,432 25	\$125,234 60	\$21,357 80	\$3,282 72	\$10,549 13	\$53,065 00	\$333,434 11

\* See Auditor General's Report for 1885, p. 323.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 160, 1869.

b Twice charged: under Sec. 124; also under Secs. 102-9, Tax Law.

c Error in Taxes, etc., charged back.

d Paid D., D., and B. Asylum.

e State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credits d in Account.	Miscellaneous Credits.	Total Credits	County Debit.	County Credit.
\$18,209 28	\$500 00	\$110,506 11	\$5,467 66	-----	\$134,743 06	\$1,197 80	\$21,409 53
3,200 25	-----	h 268 42 c 8 68 13,470 56	745 00	-----	17,662 91	-----	3,340 70
3,340 70	-----	b 17 96 f 51 06 8,433 90	550 83	-----	12,394 58	5,720 73	-----
-----	-----	b 25 51 14,485 38	1,015 53	e \$8,567 94	24,044 36	-----	6,811 11
6,811 11	-----	b 4 94 f 24 33 12,841 11	1,123 06	e 3,225 72	24,065 26	43 03	-----
-----	-----	b 40 83 f 40 61 12,501 02	1,010 41	e 10,127 04	23,725 94	-----	3,196 44
3,196 44	-----	b 56 98 f 42 06 12,909 45	1,006 96	e 6,428 76	22,800 65	-----	1,623 23
1,623 23	-----	b 6 42 f 31 86 10,313 16	881 46	e 7,170 87	20,061 55	-----	2,406 61
2,406 61	880 00	b 26 59 f 41 56 10,904 99	534 80	e 6,337 00	21,131 73	1,972 94	-----
-----	5,592 72	h 78 58 f 887 75 1 275 84	† 320 30	+ e 6,100 93 b 12 61	12,268 73	2,413 67	-----
-----	† 2,751 72 3,442 22	h 1,414 60 f 724 70 f 5 45	† 320 64	tj 4,469 12	18,173 33	1,617 04	-----
-----	† 1,623 42 914 32	h 900 68 l 844 25 39 00	† 43 23 4 02	-----	4,741 71	5,527 61	-----
-----	† 622 62 11,544 21	h 6 12 f 21 58 h 1,171 90 m 1,103 88	† 14 80	-----	14,555 11	4,263 29	-----
\$38,972 67	\$32,944 23	\$213,848 55	\$13,343 88	\$52,439 58	\$351,368 91	\$22,857 87	\$38,792 67

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Paid Institution for the D. and D.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection fee.

j Uncollected Taxes of 1881.

k Local Tax, Interest, and Collection fee refunded A. G. O.

l Paid to Eastern Asylum for Insane.

m Local Tax and Interest, before and after sale.



Table No. 265.—Amounts Charged and Credited in Account with Kalkaska

Years		Amounts Charged to County.							
Closing June 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.	
1871 to 1874*	\$20 18	\$1,264 20	\$2,054 58	\$354 62	\$495 49	\$14,710 32	\$265 12	\$19,664 51	
1875*		444 54	12,097 91	{ a 42 21 375 50	658 40	12,294 23	-----	25,822 79	
1876*		256 48	5,198 58	69 98	1,133 38	20,008 22	b 3,178 15	29,844 79	
1877*		1,716 37	2,768 29	177 96	836 91	12,806 61	b 2,637 93	20,939 10	
1878*		2,550 06	2,745 65	585 19	964 80	11,720 39	b 6,936 85	25,502 98	
1879*		2,022 22	2,157 38	124 53	797 30	11,772 32	b 3,705 61	20,579 36	
1880*		2,745 47	2,960 40	2,086 90	1,080 74	13,931 96	b 4,907 81	27,663 28	
1881*		1,916 28	1,740 37	226 78	543 40	8,464 12	b 1,427 36	14,388 29	
1882*		3,528 96	2,286 57	207 45	644 61	9,189 27	b 2,080 88	17,915 74	
1883*†		3,151 51	{ † 548 34 105 12	{ † 35 81 17 48	† 537 28	† 8,389 30	te 3,587 14	16,371 98	
1884*†		4,551 46	{ † 2,218 15 631 10	{ † 19 77 66	{ † 221 15 05	{ † 4,201 42 10,616 06	h 25 10	22,484 92	
1885*†		2,771 98	397 47	{ † 51 32 31 01	{ † 14 83 2 50	{ † 17 26 10,251 89	h 22 38	13,560 63	
1886*†		5,109 14	903 04	{ † 6 90 16 25	{ † 3 59 1 12	{ † 08 8,893 51	-----	14,963 58	
Totals...	\$20 18	\$32,086 64	\$38,807 95	\$4,930 35	\$7,885 54	\$157,196 91	\$28,754 33	\$269,621 90	

\* See Auditor General's Report for 1885, p. 342.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b State bids.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits	County Debit.	County Credit.
\$15,495 38		\$32,168 14	\$2,434 10		\$50,097 57	\$20 18	\$30,453 24
14,957 91		31,901 86	2,370 76		49,230 53		23,407 74
23,407 74		16,946 32	2,341 43		42,695 49		12,850 70
12,850 70		c 39 32	1,847 23	b \$3,178 15	37,170 45		16,231 35
16,231 35		c 19,255 05					
8,827 94		c 69 30	1,808 80	b 2,637 93	34,330 87		8,827 94
18,856 96		c 13,533 49					
		c 36 17	1,864 01	b 6,966 85	39,436 32		18,856 96
		c 21,771 35					
		c 60 69	1,844 99	b 3,705 61	33,222 77		5,559 49
		c 8,754 53					
5,559 49		c 262 41					
		d 7 24	1,144 41	b 4,907 81	24,398 51		10,060 22
		c 12,517 15					
10,060 22		c 119 39	1,245 93	b 1,427 36	27,914 06		9,998 32
		c 15,061 16					
+ 9,998 32	\$1,989 08	tc 196 06					
		c 20 02	+ 808 08	+b 2,060 88	19,023 75		2,651 77
		f 2,738 02					
		g 1,214 32					
		c 81 81					
2,651 77	+ 2,660 38	g 1,779 57					
	2,974 71	f 9,183 96	+ 215 72	+e 3,587 14	22,215 79		730 87
		c 130 73					
		tc 4 91					
730 87	+ 216 62	c 190 98					
	2,596 61	f 11,361 61	+ 11 53		16,088 72		2,478 09
		g 935 59					
		c 165 69					
2,478 09	+ 52 10	i 6,940 86	+ 2 84		16,280 47		1,246 89
	5,165 70	g 1,475 36					
\$142,106 69	\$15,655 18	\$208,911 87	\$17,969 83	\$23,441 73	\$412,055 30	\$20 18	\$143,453 58

d Twice charged; under Sec. 124; also under Secs. 106-9, Tax Law.

e Uncollected Taxes of 1881.

f Local Tax, Interest, and Collection Fee.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest and Collection Fee refunded at A. G. O.

i Local Tax and Interest, before and after sale.

Table No. 266. — Amounts Charged and Credited in Account with Kent

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to '74*	\$149,859 80	\$415,280 21	\$243,277 68	\$17,288 73	\$30,618 68	\$7,006 80	-----	\$863,361 40
1875*-----	3,312 44	44,454 71	12,481 81	{ a 287 28 1,513 43 }	1,856 66	b 88 81	-----	63,974 64
1876*-----	5,627 79	25,847 95	18,137 21	1,080 16	2,117 20	b 174 48	c \$12,191 67	64,926 46
1877*-----	17,296 01	35,471 61	16,994 47	2,055 39	3,413 33	b 96 29	c 15,540 81	90,867 91
1878*-----	16,688 67	52,701 05	19,500 87	{ f 10 60 1,158 51 }	{ g 3 69 3,991 12 }	b 111 95	c 16,874 26	111,040 42
1879*-----	14,901 91	41,792 49	18,771 16	2,255 83	3,408 29	b 173 71	c 13,881 58	95,138 27
1880*-----	25,212 91	56,739 65	18,742 14	2,146 51	4,437 98	b 70 04	c 10,996 82	118,346 05
1881*-----	6,268 40	39,802 80	18,146 54	3,806 39	2,547 00	b 96 85	c 8,970 68	79,440 66
1882*-----	11,881 14	46,555 85	14,369 72	840 21	2,794 76	h 49 58	c 8,647 47	85,138 73
1883*+-----	+ 11,865 85	41,600 01	{ + 8,880 02 373 46 }	{ + 4,928 20 70 49 }	+ 1,863 24	th 69 39	+ j 15,116 17	84,766 83
1884*+-----	11,480 56	60,079 24	{ + 5,930 76 797 45 }	{ + 38 10 597 45 88 }	{ + 1,377 39 06 }	{ + 15,138 07 229 83 }	h 27 55	95,673 57
1885*+-----	4,860 00	36,560 24	1,120 03	{ + 2,131 64 92 04 }	{ + 307 12 634 60 }	{ + 2 71 234 58 }	h 42 35	46,015 31
1886*+-----	39,104 57	67,440 65	{ + 36 37 3,136 70 }	{ + 180 91 77 43 }	{ + 150 41 6 38 }	{ + 49 59 435 85 }	{ m 7 99 h 116 40 }	110,723 25
Totals...	\$318,310 05	\$963,956 46	\$400,695 89	\$40,472 18	\$59,584 14	\$24,026 08	\$102,363 75	\$1,909,406 50

\* See Auditor General's Report for 1885, p. 344.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b Paid D., D. and B. Asylum.

c State Bids.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Taxes, etc., on part-paid Lands, collected at Land Office.

County since 1842.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$30,067 71	\$311,837 59	\$374,044 82	\$24,018 31	\$288 64	\$740,276 87	\$153,172 24	\$30,087 71
-----	30,398 23	26,579 58	1,369 04	-----	58,846 85	5,627 79	
-----	10,477 46	d 3 73	1,654 42	-----	47,630 45	17,296 01	
-----	25,182 99	e 35,494 84	1,928 73	c 12,191 67	74,179 24	16,688 67	
-----	41,975 31	e 34,856 80	2,492 01	c 15,540 81	96,138 51	14,901 91	
-----	18,485 34	e 13 83	2,127 52	c 18,874 26	69,920 36	25,212 91	
-----	63,637 59	e 26,116 55	3,657 32	c 13,831 58	112,077 65	6,268 40	
-----	30,234 99	e 32,453 24	1,950 80	c 10,996 82	67,559 52	11,881 14	
-----	39,947 11	e 84 37	2,130 65	c 8,970 68	78,272 88	11,865 85	
-----	+ 23,426 85	e 30,866 79	1,535 26	tc 8,647 47	78,396 27	11,430 56	
-----	38,323 38	e 7 98	1,200 89	tj 15,116 17	90,813 57	4,860 00	
-----	+ 11,389 39	e 24,358 93	237 27	-----	6,910 74	39,104 57	
-----	60,895 40	e 34 25	117 91	-----	109,839 70	888 55	
-----	+ 4,459 17	e 501 98	-----	-----	-----	-----	
-----	844 97	i 21,688 21	-----	-----	-----	-----	
-----	+ 2,186 10	te 116 52	-----	-----	-----	-----	
-----	105,296 72	i 1,255 53	-----	-----	-----	-----	
-----	-----	k 11 23	-----	-----	-----	-----	
-----	-----	te 1,962 09	-----	-----	-----	-----	
-----	-----	k 238 37	-----	-----	-----	-----	
-----	-----	td 16 09	-----	-----	-----	-----	
-----	-----	i 1,111 03	-----	-----	-----	-----	
-----	-----	k 241 61	-----	-----	-----	-----	
-----	-----	te 47 36	-----	-----	-----	-----	
-----	-----	i 2,091 80	-----	-----	-----	-----	
-----	-----	n 97 81	-----	-----	-----	-----	
\$30,087 71	\$319,000 59	\$324,336 08	\$44,420 13	\$102,456 10	\$1,630,802 61	\$319,198 80	\$30,087 71

f Unpaid sales of 1872; charged under Sec. 1105, C. L., 1871.

g Interest on amount referred to in note "f."

h Paid Institution for the D. &amp; D.

i Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

j Uncollected taxes of 1881.

k Local Tax, Interest, and Collection Fee.

l State Tax returned to Auditor General's Office.

m Local Tax, Interest, and Collection Fee refunded at Auditor General's Office.

n Local Tax and Interest, before and after sale.

Table No. 267.—Amounts Charged and Credited in Account with Keweenaw

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1862 to '74*	\$100,088 30	\$42,378 29	\$40,880 88	\$6,658 37	\$9,963 91	\$1,843 15	-----	\$210,813 90
1875*	-----	2,261 41	3,216 66	{ a 197 04 113 23 }	158 22	b 9 92	-----	5,945 47
1876*	-----	1,298 94	3,361 64	63 68	382 80	{ b 49 81 2,871 91 }	d 3,471 25	11,499 28
1877*	-----	915 40	2,947 78	78 47	386 86	3,716 17	d 3,372 68	11,417 86
1878*	-----	1,360 03	1,618 82	{ e 1,144 28 136 43 }	{ f 37 39 458 50 }	3,089 06	d 4,873 69	12,467 18
1879*	-----	1,078 52	1,383 41	158 61	499 41	4,808 43	d 6,447 72	14,175 10
1880*	-----	1,464 25	1,207 58	41 66	529 50	5,698 09	d 4,496 99	13,438 07
1881*	-----	1,022 01	841 77	114 42	396 69	3,748 45	d 4,180 51	10,252 85
1882*	-----	1,128 62	524 88	3 77	360 31	3,894 06	d 3,278 78	9,190 42
1883*†	-----	1,008 49	{ † 196 00 23 79 }	{ † 6 75 5 89 }	+ 328 61	+ 3,462 04	tg 4,446 51	9,478 08
1884*†	-----	1,456 46	{ † 1,088 99 92 44 }	23	{ † 217 87 02 }	{ † 4,849 89 1,978 96 }	-----	9,629 65
1885*†	496 58	887 02	281 27	{ † 276 24 1 23 }	{ † 45 28 10 }	{ † 1,008 19 17 }	-----	2,984 30
1886†	264 07	1,634 93	427 87	5 64	{ † 19 34 37 }	+ 1,075 81	l 8 99	3,437 19
Totals.	\$100,838 95	\$57,884 37	\$58,042 78	\$9,004 87	\$12,788 78	\$41,846 98	\$34,327 12	\$324,728 85

\* See Auditor General's Report for 1885, p. 846.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Mining Tax collected during fiscal year.

d State bids.

e Judgment and costs in Gibson case.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$56 59	\$23,641 70	\$75,214 27	\$3,510 26	\$4,311 49	\$106,784 31	\$109,088 30	\$5,008 71
4,952 12	-----	6,398 21	552 78	c 684 99	12,538 10	-----	6,592 63
6,592 63	-----	6,791 80	788 97	c 776 07	14,923 97	-----	3,429 69
3,429 69	-----	7,007 78	774 96	c 896 99	16,180 67	-----	4,763 31
4,763 31	-----	8,601 08	914 63	c 1,195 25	18,846 90	-----	6,379 72
6,379 72	-----	4,968 04	908 79	d 3,372 68	17,374 69	-----	3,199 59
3,199 59	-----	5,057 40	792 66	c 444 45	16,216 40	-----	2,778 33
2,778 33	-----	3,708 46	610 16	d 4,673 69	12,313 74	-----	2,080 89
2,080 89	-----	5,364 81	585 07	c 719 03	18,216 04	-----	4,025 62
+ 4,025 62	+ 62 89	h 278 97	+ 493 17	d 6,447 72	9,787 62	-----	309 54
309 54	+ 748 92	i 175 60	+ 252 31	c 1,074 76	9,143 07	486 58	
-----	+ 1,190 45	j 1,037 34	+ 34 97	d 4,180 51	2,720 23	264 07	
-----	+ 657 47	k 136 13	+ 14 94	c 728 67	3,589 92	-----	152 73
-----	+ 962 58	l 217 11		d 43,278 78			
-----	+ 280 81	m 75 14					
-----	+ 1,661 38	n 405 55					
-----		o 187 01					
\$38,548 08	\$29,812 94	\$126,572 64	\$10,213 67	\$48,443 38	\$253,590 66	\$109,838 95	\$38,700 76

f Interest on amount referred to in note "e."

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection Fee.

j Taxes, etc., on Part-paid Lands, collected at Land Office.

k Local Tax and Interest, before and after sale.

l Local Tax, Interest and Collection fee refunded at A. G. O.

Table No. 268.—Amounts Charged and Credited in Account with Lake

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to 1874*	\$328 07	\$2,120 70	\$5,419 28	\$1,927 81	\$812 35	\$12,704 78	-----	\$24,312 94
1875*	-----	745 69	23,964 47	{ a 20 15 889 76 }	714 85	13,000 64	-----	38,805 56
1876*	-----	490 22	12,677 66	54 77	1,368 21	12,448 32	c \$4,446 38	32,455 56
1877*	-----	1,144 25	3,508 01	66 33	1,008 60	14,213 29	c 4,621 58	24,562 06
1878*	-----	1,700 08	17,576 40	183 29	871 97	9,505 59	c 2,514 34	32,351 62
1879*	-----	1,348 14	4,192 87	200 71	700 20	7,261 63	c 3,632 99	17,326 54
1880*	-----	1,830 31	3,900 79	335 29	478 16	6,320 80	c 1,668 24	14,533 59
1881*	-----	1,277 51	4,542 11	242 25	440 91	4,631 93	c 2,742 75	13,877 46
1882*	-----	2,821 57	4,169 27	11 06	515 95	6,398 37	c 2,098 40	16,014 62
1883*†	-----	2,521 22	{ + 288 98 206 32 }	{ + 88 03 9 20 }	+ 278 32	+ { 5,708 71 d 40 60 }	+ c 2,791 87	12,028 20
1884*†	-----	3,641 16	{ + 827 66 212 19 }	{ + 5 81 3 21 }	+ { 138 69 22 }	+ { 3,104 86 5,811 41 }	{ h 4 75 d 7 50 }	13,757 46
1885*†	14 96	2,217 59	281 27	{ + 45 20 14 50 }	{ + 40 71 1 31 }	+ { 33 23 3,396 96 }	h 14 91	6,050 66
1886†	-----	4,087 31	856 25	{ + 18 03 16 75 }	{ + 3 16 87 }	+ { 02 4,746 62 }	h 53 28	9,782 29
Totals.....	\$343 05	\$25,885 70	\$33,645 43	\$3,577 15	\$7,504 48	\$110,315 76	\$24,586 99	\$255,858 56

\* See Auditor General's Report for 1885, p. 348.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1880.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$16,277 98	-----	\$49,855 66	\$2,383 46	-----	\$71,467 05	\$328 07	\$47,482 18
29,204 25	-----	b 57 32	3,406 04	-----	65,572 71	-----	29,767 15
26,767 15	-----	b 32,905 10	2,593 36	-----	46,955 80	-----	14,500 04
14,500 04	-----	b 194 47	1,811 44	c \$4,446 38	34,747 52	-----	10,185 46
10,185 46	-----	b 17,400 62	2,051 97	c 4,621 58	42,777 79	-----	11,426 17
11,426 17	-----	b 134 41	1,198 91	c 2,514 34	22,073 51	-----	4,746 97
4,746 97	-----	b 13,855 25	971 94	c 3,622 99	20,818 50	-----	6,279 91
6,279 91	-----	b 96 29	971 90	c 1,668 24	20,069 58	-----	6,192 12
6,192 12	-----	b 26,822 49	964 06	c 2,742 75	22,607 89	-----	6,593 27
+ 6,593 27	\$1,777 46	b 119 68	+ 571 70	+c 2,096 40	12,163 32	-----	135 12
		b 6,814 46					
		b 11,333 80					
		b 92 76					
		b 11,056 77					
		b 264 04					
		b 12,444 92					
		+b 93 36					
		b 57 59					
		f 260 41					
		g 171 13					
		+b 10 72					
135 12	+ 476 68	g 889 95	+ 159 10	+c 2,791 87	13,742 48	14 96	
	3,109 40	f 6,108 53					
		b 66 11					
		+b 32 12					
	+ 582 26	b 152 20	+ 30 94		6,366 91	-----	316 25
	2,068 92	f 3,061 65					
		g 493 82					
		+b 25 79					
		b 267 12	+ 2 79		10,042 46	-----	280 17
316 25	+ 45 89	f 4,636 22					
	3,904 37	g 754 08					
\$134,624 64	\$12,019 98	\$201,181 54	\$18,067 61	\$24,506 55	\$360,400 32	\$343 05	\$134,884 81

d Paid School for the Blind.

e Uncollected Taxes of 1881.

f Local Tax, Interest, and Collection Fee.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee refunded at A. G. O.

i Local Tax and Interest, before and after sale.



Table No. 269.—Amounts Charged and Credited in Account with Lapeer

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance, Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$94,696 69	\$129,517 44	\$144,944 90	\$14,068 42	\$15,502 78	\$2,062 45	-----	\$401,486 63
1875*-----	4,660 34	9,064 35	4,839 80	{ a 55 67 110 06 }	698 86	b 69 04	-----	19,462 12
1876*-----	125 53	5,212 38	4,158 34	165 49	297 22	b 68 89	e \$1,688 04	11,710 84
1877*-----		7,151 54	3,055 51	181 99	539 57	b 12 85	e 5,696 18	16,547 64
1878*-----	6,596 69	10,625 21	2,847 83	877 99	941 50	b 57 06	e 2,524 54	23,970 32
1879*-----	3,841 94	8,425 91	2,781 15	122 89	788 79	b 55 94	e 4,757 14	20,773 76
1880*-----	3,411 58	11,439 45	3,391 82	160 69	788 95	b 20 59	e 3,490 45	22,703 53
1881*-----	760 78	7,964 44	2,334 98	118 45	471 16	{ b 23 23 527 80 }	e 2,164 98	14,385 77
1882*-----		18,340 18	2,324 49	212 92	620 86	{ f 35 99 1,295 10 }	e 1,311 25	24,140 79
1883*†-----		16,387 88	{ + 396 70 78 94 }	{ + 58 49 1 01 }	† 81 39	+ 414 13	+g 1,166 70	18,585 24
1884*†-----		23,667 58	{ + 720 82 145 98 }	{ + 122 64 23 }	{ + 83 35 02 }	{ +1,533 24 71 18 }	{ j 32 33 f 25 06 }	26,402 43
1885*†-----	423 59	14,414 34	201 54	{ + 96 35 6 51 }	{ + 28 15 54 }	{ + 7 92 172 06 }	{ j 18 f 99 59 k 54 88 }	15,507 62
1886†-----	190 76	26,567 53	637 74	{ + 422 63 23 33 }	{ + 18 90 2 42 }	{ + 421 01 93 12 }	f 78 63	28,451 07
Totals-----	\$114,706 85	\$268,868 18	\$172,884 54	\$16,852 76	\$20,843 88	\$6,941 60	\$24,029 95	\$644,127 76

\* See Auditor General's Report for 1885, p. 350.

† Under new Tax Law unless preceded by †

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

e State bids.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$25,582 54	\$49,207 79	\$239,099 89	\$13,345 57	\$477 35	\$327,713 14	\$99,356 08	\$25,582 54
	9,500 00	c 3 69	456 59		19,336 59	125 53	
	691 90	d 14 77					
		e 9,361 54					
		f 3 20					
		g 12 80	436 30		12,413 92		708 08
		h 11,269 72					
708 08	552 18	i 2 24	356 36	e 1,688 04	9,960 95	6,596 69	
		j 6,649 05					
	4,236 21	k 18 88	692 76	e 5,636 18	20,128 38	3,841 94	
		l 77 70					
	7,829 37	m 9,466 56	520 70	e 2,524 54	17,362 18	3,411 58	
		n 40 83					
	11,639 11	o 6,446 64	646 42	e 4,757 14	21,942 80	760 73	
		p 20 97					
	6,529 21	q 4,679 16	458 39	e 4,390 45	14,839 57		458 80
		r 7 32					
		s 5 32	594 39	e 2,164 98	24,256 40		115 61
453 80	18,715 44	t 3,448 88					
		u 185 56					
		v 2,162 23					
		w 207 28					
+ 115 61	+ 714 62	x 4 11	+ 101 94	+ 1,311 25	18,914 75		329 51
	16,196 83	y 224 22					
		z 38 69					
		aa 17 06					
		ab 38 61	+ 92 57	†g 1,166 70	25,978 84	423 59	
329 51	+ 451 03	ac 473 62					
	23,400 02	ad 9 52					
		ae 9 76					
		af 19 30	+ 21 61		15,316 86	190 76	
	+ 406 16	ag 207 66					
	14,400 56	ah 151 61					
		ai 409 04					
		aj 461 69	+ 23 18		27,919 38	581 69	
	+ 86 64	ak 97 85					
	26,840 88						
327,184 54	\$191,397 90	\$295,627 96	\$17,746 73	\$24,116 63	\$558,073 76	\$115,238 54	\$27,184 54

† Paid Institution for D. and D.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection Fee.

j Paid School for the Blind.

k Local Tax, Interest and Collection fee refunded A. G. O.

l Local Tax and Interest, before and after sale.

Table No. 270.—Amounts Charged and Credited in Account with Leelanaw

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1864 to 1874*	-----	\$5,380 84	\$8,955 93	\$3,416 45	\$618 79	\$2,009 60	-----	\$20,381 61
1875*	-----	745 69	1,623 29	{ <sup>a</sup> 72 23 75 08 }	74 96	-----	-----	2,591 24
1876*	-----	430 22	1,733 71	73 83	118 84	166 26	c \$1,151 84	3,728 70
1877*	-----	686 55	1,808 29	146 69	160 49	636 57	c 1,709 35	4,946 94
1878*	-----	1,020 02	2,928 91	107 04	205 99	414 11	c 1,652 23	6,328 30
1879*	-----	808 89	1,929 09	171 88	169 40	237 45	c 1,729 71	5,086 42
1880*	-----	1,098 19	2,133 38	{ <sup>d</sup> 3 77 236 63 }	181 67	655 71	c 1,241 41	5,549 76
1881*	-----	766 51	1,423 61	93 41	116 39	60 89	c 1,300 41	3,760 22
1882*	-----	1,410 79	1,636 92	62 39	127 69	70 45	c 1,050 91	4,358 15
1883*†	-----	1,260 61	{ <sup>†</sup> 875 51 55 18 }	{ <sup>†</sup> 47 25 4 41 }	+ 106 53	+ 100 16	{ <sup>†</sup> 1,461 20 33 }	3,911 18
1884*†	\$273 71	1,820 59	{ <sup>†</sup> 690 93 96 45 }	{ <sup>†</sup> 155 11 08 }	{ <sup>†</sup> 98 52 01 }	{ <sup>†</sup> 1,505 31 565 18 }	-----	5,209 89
1885*†	436 23	1,108 79	{ <sup>†</sup> 8 63 159 64 }	{ <sup>†</sup> 56 53 3 36 }	{ <sup>†</sup> 35 69 30 }	{ <sup>†</sup> 4 81 605 96 }	-----	2,419 94
1886†	73 05	2,043 66	410 69	{ <sup>†</sup> 19 18 5 72 }	{ <sup>†</sup> 3 54 35 }	{ <sup>†</sup> 08 513 87 }	j 11 20	3,086 79
Totals.....	\$787 99	\$18,581 35	\$26,317 16	\$4,755 04	\$2,019 65	\$7,599 36	\$11,308 59	\$71,369 14

\* See Auditor General's Report for 1885, p. 363.

† Under New Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1889.<sup>b</sup> Taxes, etc., on Part-paid Lands, collected at Land Office.<sup>c</sup> State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$17,228 56	\$9 06	\$19,587 98	\$1,957 06		\$28,782 58		\$18,400 97
1,172 42	575 63	b 10 49 2,663 22	211 85		4,634 81		2,042 07
2,043 07		b 14 77 3,108 62	267 17		5,433 63		1,704 93
1,704 93		b 31 52 3,456 59	315 26	c \$1,151 84	6,660 14		1,718 20
1,713 20		b 27 90 3,589 69	356 90	c 1,709 35	7,647 04		1,318 74
1,318 74		b 14 24 3,127 15	299 23	c 1,652 23	6,411 59		1,315 17
1,315 17		b 60 30 2,748 62	283 66	c 1,729 71	6,137 36		587 60
587 60		b 18 07 2,278 68	191 67	c 1,241 41	4,817 41		557 19
557 19		b 76 56 3,301 66	203 22	c 1,300 41	5,438 94		1,080 79
+ 1,080 79	1,139 00	+b 13 38 g 159 28 h 58 20	+ 130 93	+c 1,050 91	3,632 47	\$278 71	
	708 17 1,636 04	g 299 12 h 607 89 b 3 15	+ 93 09	+e 1,461 20	4,773 66	436 23	
	515 64 1,049 50	+b 19 12 b 7 29 h 554 05	+ 27 84		2,346 39	73 06	
	51 45 2,186 83	g 173 95 f 271 67 i 511 03 b 3 88	+ 2 75		3,027 61	59 18	
\$23,721 66	\$7,666 31	\$47,018 48	\$4,340 12	\$11,297 06	\$99,243 63	\$347 17	\$23,721 66

d Taxes, etc., on Part-paid Lands, charged back.

e Uncollected Taxes of 1881.

f Interest on State Tax collected in county after February 1st, by township treasurer.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee.

i Local Tax and Interest, before and after sale.

j Local Tax, Interest and Collection Fee refunded at A. G. O.

Table No. 271.—Amounts Charged and Credited in Account with Lemawee

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to '74*	\$94,249 90	\$574,168 04	\$37,225 51	\$9,584 15	\$27,330 39	\$1,437 87	-----	\$793,995 86
1875*-----	3,810 56	37,643 11	3,671 14	{ a 2,677 90 263 99 }	1,558 63	b 2 45	-----	49,627 78
1876*-----	4,210 78	21,718 02	3,084 06	106 45	1,127 90	{ b 49 23 1,500 00 }	c \$1,259 92	33,006 36
1877*-----	1,851 27	30,894 63	2,526 95	74 16	1,157 60	b 15 34	c 1,528 53	33,048 43
1878*-----	859 58	45,900 91	4,029 52	113 78	1,547 35	{ b 11 59 462 68 }	c 1,108 28	53,533 69
1879*-----	1,242 12	36,399 91	3,125 34	446 26	1,290 91	b 43 50	c 1,020 35	43,558 39
1880*-----	-----	49,418 41	3,443 75	{ e 44 55 152 86 }	{ f 44 66 1,583 32 }	b 17 29	c 1,401 42	56,106 26
1881*-----	548 47	34,492 77	2,163 43	100 71	1,190 09	b 30 91	c 2,143 31	40,899 74
1882*-----	1,011 70	38,796 55	1,815 92	11 66	1,099 75	g 31 12	c 1,628 96	44,395 66
1883*+-----	-----	34,666 68	{ † 746 94 85 80 }	{ † 77 43 4 69 }	+ 117 98	{ f 31 68 2 35 600 82 }	tj 1,484 32	37,698 49
1884*+-----	34 04	50,086 08	{ † 733 95 116 21 }	+ 23 49	{ † 76 90 246 06 }	+ 1,561 15	g 21 44	52,573 27
1885*+-----	15,088 49	30,491 86	162 31	{ † 36 12 15 74 }	{ † 48 58 17 82 }	{ † 23 76 198 86 }	g 36 96	46,065 52
1886†-----	-----	56,200 54	435 73	{ † 23 39 43 79 }	{ † 2 56 4 53 }	483 08	g 27 38	57,221 00
Totals.	\$122,355 91	\$1,040,857 46	\$113,336 61	\$13,801 12	\$36,435 08	\$6,896 18	\$11,611 19	\$1,246,795 50

\* See Auditor General's Report for 1885, p. 354.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in credit of Returns—Taxes of 1868.

f Interest on error referred to in note "e."

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$2,972 41	\$499,664 54	\$173,890 18	\$20,798 14	\$1,597 54	\$698,907 81	\$98,080 46	\$2,972 41
-----	38,064 13	6,149 37	1,203 50	-----	45,417 00	4,210 78	-----
-----	24,488 62	5,761 70	904 77	-----	31,155 09	1,851 27	-----
-----	29,069 64	6,268 33	1,071 01	c 1,269 92	37,688 90	359 68	-----
-----	42,071 93	7,151 34	1,530 77	c 1,528 53	52,291 57	1,242 12	-----
-----	33,682 50	{ d 399 16 7,616 83 }	1,358 69	c 1,108 28	44,155 46	-----	597 07
597 07	45,202 75	7,198 20	1,539 42	c 1,020 35	55,557 79	548 47	-----
-----	33,007 98	4,154 21	1,115 03	c 1,401 42	39,678 04	1,011 70	-----
-----	38,300 08	{ d 8 67 h 94 07 2,722 35 }	1,253 30	c 2,143 31	44,521 78	-----	126 12
+ 126 12	{ + 996 39 34,442 60 }	m 223 28	{ + 149 41 8 69 }	{ k 60 00 c 1,828 96 }	37,635 45	33 04	-----
-----	{ + 132 82 35,881 66 }	{ d 7 20 m 301 45 }	+ 82 06	tj 1,434 62	37,839 78	15,088 49	-----
-----	{ + 732 33 45,093 78 }	{ d 174 12 n 3 56 m 343 10 }	{ + 27 34 12 54 }	-----	46,396 77	-----	321 25
321 25	{ + 37 12 56,117 72 }	{ m 613 76 d 14 62 }	+ 2 01	-----	57,106 48	114 52	-----
\$4,016 85	\$957,005 99	\$223,075 50	\$31,090 65	\$13,182 98	\$1,228,341 92	\$122,470 43	\$4,016 85

g Paid Institution for the D. and D.

h Drain Taxes which have been paid.

i Paid School for the Blind.

j Uncollected Taxes of 1881.

k Error in Taxes, etc., charged back.

l Interest on amount referred to in note "k."

m State Tax returned to Auditor General's Office.

n Local Tax, Interest and Collection Fee.

Table No. 272.—Amounts Charged and Credited in Account with Livingston

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$76,342 80	\$197,242 63	\$31,915 86	\$5,148 44	\$12,734 19	\$2,117 31	-----	\$325,496 23
1875*	5,802 01	16,620 33	826 41	a 2 10	320 81	-----	-----	24,171 66
1876*	4,329 68	9,569 02	418 66	20 18	598 78	-----	b \$124 62	15,060 94
1877*	3,719 12	16,019 44	440 01	21 87	745 89	-----	b 175 50	21,121 83
1878*	4,148 68	23,900 47	756 97	65 86	1,033 14	-----	b 606 24	30,411 36
1879*	5,176 26	18,874 03	771 96	137 00	936 85	-----	b 127 62	26,022 72
1880*	5,327 11	25,624 36	497 14	41 49	1,146 99	-----	b 220 03	32,866 22
1881*	5,779 09	17,885 14	456 82	11 99	948 51	-----	b 92 06	25,168 60
1882*	6,157 09	21,161 76	438 97	15 05	944 95	-----	b 155 12	28,872 94
1883*†	† 6,507 86	18,909 10	{ † 128 80 23 42 }	{ † 6 72 1 29 }	† 470 46	-----	†d 212 39	21,672 86
1884*†	6,978 65	27,306 75	{ † 20 98 59 68 }	† 18 52	† 480 12	40 01	g 27 79	34,944 50
1885*†	7,248 12	16,631 93	56 72	6 96	{ † 507 65 1 32 }	53 82	g 8 96	24,515 47
1886*	7,762 26	30,654 84	200 70	5 88	{ † 539 82 34 }	22 30	-----	39,185 64
Totals.....	\$145,277 73	\$440,321 80	\$37,013 10	\$5,497 65	\$22,018 92	\$2,233 44	\$1,750 81	\$654,106 65-

\* See Auditor General's Report for 1885, p. 356.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State Bids.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$6,318 50	\$153,632 87	\$30,946 89	\$8,246 64	\$463 02	\$249,669 93	\$32,144 81	\$6,318 50
-----	18,299 90	1,022 95	519 18	-----	19,841 98	4,329 68	
-----	10,089 91	c 201 82	302 91	-----	11,361 83	3,719 12	
-----	14,980 88	826 18	488 82	b 124 62	16,978 15	4,148 68	
-----	22,380 11	1,429 33	719 54	b 175 50	25,386 10	5,175 28	
-----	18,518 29	960 95	639 49	b 608 24	20,695 61	5,327 11	
-----	25,416 27	941 59	800 78	b 127 68	27,077 18	5,779 09	
-----	17,515 23	782 46	584 51	b 220 08	19,011 51	6,187 09	
-----	21,068 89	721 74	650 51	b 92 05	22,365 08	6,507 86	
-----	+ 137 29	c 76 89	+ 14 60	+b 155 12	19,281 89	6,978 65	
-----	18,862 05	481 74					
-----	+ 30 37	25 10					
-----	27,272 98	68 90	+ 11 67	+d 213 89	27,696 88	7,248 12	
-----	+ 48 25	f 18 83					
-----	16,598 95	17 10	+ 1 94		16,753 21	7,762 26	
-----	+ 14 77	18 70					
-----	30,719 40	29 81	+ 61		30,920 91	8,264 73	
-----		108 36					
-----		24 47					
-----		8 54					
-----		72 75					
-----		12 97					
-----		156 88					
-----		16 28					
\$6,318 50	\$398,529 91	\$88,917 73	\$12,941 46	\$2,177 09	\$506,884 69	\$158,542 46	\$6,318 50

c Taxes, etc., on Part-paid Lands, collected at Land Office.  
d Uncollected Taxes of 1881.  
e State Tax returned to Auditor General's Office.  
f Local Tax, Interest, and Collection Fee,  
g Paid Institution for the D. and D.  
h Local Tax and Interest, before and after sale.



Table No. 273.—Amounts Charged and Credited in Account with Mackinac

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1843 to '74*	\$5,813 98	\$13,318 75	\$2,159 12	\$3,118 18	\$1,568 10	\$15,628 66	-----	\$41,591 79
1875*		645 22	796 06	{ <sup>a</sup> 73 67 50 40}	155 12	2,711 23	-----	4,431 80
1876*		372 31	262 26	55 71	301 92	4,772 83	c \$1,229 95	7,044 96
1877*		915 40	1,456 19	71 31	368 59	4,723 82	c 2,399 52	9,834 83
1878*		1,360 08	436 38	142 01	406 89	5,876 40	c 2,120 03	10,140 74
1879*		1,078 52	2,399 63	1,197 88	453 51	6,160 08	c 2,724 33	13,943 90
1880*		1,464 26	533 04	25 05	435 33	4,958 83	c 3,487 04	10,903 04
1881*		1,022 01	1,964 00	275 77	694 44	10,628 84	c 3,751 49	18,356 55
1882*		3,526 96	1,989 02	102 11	804 79	9,970 90	c 4,958 35	21,347 13
1883*†		3,151 51	{ <sup>†</sup> 890 71 68 83}	{ <sup>†</sup> 896 46 212 84}	+ 716 16	+ 12,493 71	†† 3,803 16	20,002 01
1884*†	1,670 87	4,551 46	{ <sup>†</sup> 1,176 90 123 18}	{ <sup>†</sup> 3,367 74 23 29}	{ <sup>†</sup> 207 67 27 43}	{ <sup>†</sup> 3,467 10 9,400 48}	{ <sup>k</sup> 28 56 <sup>l</sup> 234 45}	24,278 18
1885*†	3,710 66	2,771 96	986 52	{ <sup>†</sup> 244 25 632 74}	{ <sup>†</sup> 297 03 69 87}	10,524 66	{ <sup>k</sup> 30 63 <sup>l</sup> 432 75 <sup>m</sup> 51 93}	19,133 02
1886*†	2,509 88	5,109 14	1,496 30	{ <sup>†</sup> 466 46 307 53 <sup>n</sup> 02}	{ <sup>†</sup> 13 64 22 07}	{ <sup>†</sup> 12 13,047 59}	{ <sup>k</sup> 34 95 <sup>l</sup> 120 79 <sup>m</sup> 32 15}	23,139 69
Totals.	\$13,705 39	\$39,237 64	\$15,555 64	\$11,217 47	\$6,522 61	\$114,124 70	\$25,405 06	\$225,818 53

\* See Auditor General's Report for 1886, p. 356.

† Under New Tax Law unless preceded by †.

<sup>a</sup> Under Sec. 124, Act 169, 1869.<sup>b</sup> Twice charged: under Sec. 124; also under Secs. 106-9, Tax Law.<sup>c</sup> State Bids.<sup>d</sup> Error in Taxes, etc., charged back, June 30, 1879.<sup>e</sup> Interest on error referred to in note "d."<sup>f</sup> Uncollected Taxes of 1881.<sup>g</sup> State Tax returned to Auditor General's Office.

County since 1843.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$14,423 04	\$5,046 48	\$29,997 43	\$4,817 59		\$84,368 54	\$5,813 98	\$48,575 73
4,063 69		b 5 75	535 24		10,553 14		6,121 34
6,121 34		5,988 46	676 02		12,849 77		5,804 79
5,804 79		6,052 41	777 25	c \$1,289 95	15,423 40		5,588 57
5,588 57		9,391 80	886 78	c 2,309 52	18,178 87		8,085 98
8,085 98		9,642 83	1,032 18	c 2,120 03	20,890 92		6,917 02
6,917 02		13,139 28	1,156 39	c 2,724 33	23,987 00		13,068 96
13,068 96		d 1,110 20	e 180 87	c 3,487 04	30,283 77		11,877 22
11,877 22		10,904 66	1,537 04	c 3,751 49	33,051 86		11,704 23
		15,899 57	1,523 08				
+ 11,704 23		g 1,407 05	1,079 67	tc 4,953 35	20,002 01	1,870 87	
		h 853 15	1 52				
		i 3 04					
	+ 453 65	g 3,029 16	+ 207 70	tf 3,908 16	20,567 52	3,710 66	
	2,299 24	h 10,764 61					
	+ 4,473 71	g 1,211 16	+ 116 00		16,623 14	2,509 88	
	2,176 87	h 8,645 40					
	+ 197 97	g 2,602 21	+ 10 65		22,764 11	375 58	
	6,600 03	o 13,353 25					
\$117,658 79	\$21,257 95	\$151,499 77	\$14,537 98	\$24,441 91	\$329,396 35	\$14,080 97	\$117,658 79

b Local Tax, Interest, and Collection fee.

i Error in Taxes, etc., charged back June 30, 1876.

j Interest on amount referred to in note "i."

k Paid Institution for the D. and D.

l Paid Eastern Asylum for Insane.

m Local Tax, Interest, and Collection fee refunded A. G. O.

n Error in credit of Delinquent Taxes.

o Local Tax and Interest, before and after sale.

Table No. 274.—Amounts Charged and Credited in Account with Maccomb

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$105,513 18	\$278,686 88	\$44,136 91	\$5,634 85	\$17,654 57	\$1,072 38	-----	\$452,648 07
1875*	171 92	24,234 99	1,225 00	26 06	760 52	a 41 54	-----	26,460 08
1876*	169 06	18,962 27	1,367 07	{ c 5 52 }	{ d 16 }	a 35 45	-----	16,081 51
1877*	278 23	16,076 65	713 55	{ 7 49 }	{ 464 82 }	-----	-----	17,589 35
1878*	19 78	23,885 47	713 04	2 48	518 44	a 40 00	-----	25,385 27
1879*	67 11	18,941 44	716 94	-----	727 98	a 40 00	-----	20,467 01
1880*	111 85	25,715 88	853 28	50 19	783 00	-----	-----	27,513 68
1881*	147 00	17,949 02	502 80	-----	546 13	-----	-----	19,144 95
1882*	-----	21,161 73	594 50	9 06	510 86	-----	f \$18 89	22,236 07
1883*†	-----	18,909 10	{ + 404 43 }	3 97	+ 31 22	-----	+ j 468 59	19,884 54
1884*†	181 13	27,308 75	{ + 130 06 }	+ 9 28	+ 28 76	{ + 294 01 }	k 16 55	28,105 32
1885*†	66 86	16,631 98	80 11	+ 2 86	+ 2 54	+ 58 67	{ 118 45 }	16,863 84
1886*	53 44	30,654 84	279 07	{ + 155 91 }	{ + 20 }	-----	{ 149 48 }	31,173 93
				60 }	04 }		19 83	
Totals...	\$106,778 98	\$534,068 93	\$51,884 67	\$6,025 65	\$22,613 38	\$1,580 07	\$561 79	\$723,563 47

\* See Auditor General's Report for 1885, p. 358.

† Under New Tax Law unless preceded by †.

a Paid D. D. and B. Asylum.

b Error in charge for Taxes, etc., collected by County Treasurer.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e Error in Taxes, etc., charged back.

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
-----	\$252,100 07	\$64,608 49	\$10,214 06	\$43 00	\$340,968 62	\$105,685 05	
-----	23,793 05	1 00	817 18	-----	26,291 00	169 08	
-----	14,127 51	1,679 77	-----	-----	-----	-----	
-----	16,371 22	18 43	380 84	-----	15,758 58	278 23	
-----	23,457 77	1,236 80	509 13	-----	17,569 57	19 78	
-----	18,805 72	689 22	750 99	-----	25,318 16	67 11	
-----	25,712 52	1,129 40	579 63	-----	20,365 66	111 85	
-----	17,883 13	15 38	821 07	-----	27,366 68	147 00	
-----	20,766 26	854 95	599 04	-----	19,254 88	-----	\$109 98
\$109 98	-----	797 71	694 73	-----	22,490 26	-----	195 19
-----	-----	919 34	-----	-----	-----	-----	
-----	476 01	6 40	-----	-----	-----	-----	
+ 195 19	+ 18,844 70	+ h 121 41	+ 31 13	+ f 18 89	19,708 41	181 13	
-----	-----	9 68	-----	-----	-----	-----	
-----	107 93	h 170 53	+ 25 93	+ j 468 59	23,088 46	66 86	
-----	27,218 49	i 46 99	-----	-----	-----	-----	
-----	36 88	h 98 73	+ 1 96	-----	16,810 40	58 44	
-----	16,672 88	-----	-----	-----	-----	-----	
-----	2 90	h 192 16	+ 16	-----	30,938 99	224 94	
-----	30,743 77	-----	-----	-----	-----	-----	
-----	-----	-----	-----	-----	-----	-----	
\$305 12	\$507,075 76	\$68,517 46	\$15,426 85	\$530 48	\$616,864 67	\$107,013 92	\$305 12

f State bids.

g Taxes, etc., on Part-paid Lands, collected at Land office.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection fee.

j Uncollected Taxes of 1881.

k Paid School for the Blind.

l Paid Institution for D. and D.

Table 275.—Amounts Charged and Credited in Account with *Manistee*

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treas- urer.	Miscella- neous Debits.	Total Debits.
1866 to '74*	\$476 08	\$23,777 53	\$29,566 74	\$4,304 26	\$2,176 24	\$22,527 31	-----	\$63,128 09
1875*-----		3,527 70	6,168 80	{ a 146 01 1,307 04 }	294 83	1,122 77	-----	12,567 15
1876*-----		2,085 29	9,490 84	835 90	698 19	{ d 1,225 17 1,814 97 }	e \$4,042 46	19,642 82
1877*-----		2,288 49	10,898 99	138 12	747 62	3,212 93	e 3,315 25	20,601 40
1878*-----		3,400 07	8,942 66	857 12	622 66	{ d 656 18 3,136 50 }	e 3,744 87	2,859 88
1879*-----		2,696 29	7,399 89	127 06	474 32	1,967 92	e 3,995 20	16,530 68
1880*-----		3,690 62	9,780 05	185 10	632 61	2,746 82	e 3,987 44	20,972 64
1881*-----		2,555 02	9,876 64	132 26	622 21	d 2,549 24	e 3,492 49	19,227 86
1882*-----		4,937 74	7,898 92	60 19	475 42	{ f 30 06 999 91 }	e 3,656 25	18,068 51
1883*+-----		4,412 12	{ + 1,830 64 179 57 }	{ + 33 29 5 70 }	+ 235 69	+ { 1,322 96 84 37 }	+ g 3,417 18	11,521 52
1884*+-----		6,372 05	{ + 1,177 96 227 39 }	{ + 275 12 6 00 }	{ + 198 91 42 }	+ { 4,026 37 3,214 26 }	{ f 25 94 297 21 k 16 09 }	15,937 72
1885*+... 120 15		3,890 78	567 91	{ + 40 29 17 07 }	{ + 51 27 1 25 }	+ { 46 2,870 87 }	{ k 229 43 f 42 23 }	7,821 71
1886†-----		7,152 80	{ + 6 70 1,564 42 }	{ + 521 32 25 49 }	{ + 1 42 1 23 }	+ { 22 1,937 81 }	{ k 17 77 f 101 56 j 5,178 38 }	16,509 12
Totals.	\$596 17	\$70,696 50	\$105,528 12	\$3,017 33	\$7,234 31	\$55,697 12	\$35,559 55	\$283,379 10

\* See Auditor General's Report for 1885, p. 300.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 106-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Paid Michigan Asylum for Insane.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$87,759 05		\$83,522 55	\$9,315 42		\$180,687 02	\$476 02	\$97,984 95
10,185 90		b 21 81 c 290 59 12,672 24	1,198 44		24,988 96		11,801 83
11,801 83		c 142 05 15,587 42	1,450 17		28,981 47		9,388 65
9,388 65		c 126 01 12,635 00	1,359 63	e \$4,042 46	27,401 75		6,800 35
6,800 35		c 154 27 13,111 56	1,170 56	e 3,215 25	24,961 99		4,092 11
4,092 11		c 228 78 13,474 40	1,010 78	e 3,744 67	22,548 72		6,018 04
6,018 04		c 148 35 14,096 15	1,172 59	e 3,995 20	25,430 33		4,457 69
4,457 69		c 333 31 12,973 64	1,080 22	e 3,987 44	22,787 30		3,559 44
3,559 44		c 100 90 12,509 60	800 13	e 3,492 99	20,462 56		2,404 06
+ 2,404 05	\$3,870 02	tc 399 36 h 541 70 i 397 68	+ 360 23	te 3,656 25	11,629 29		107 77
107 77	+ 1,200 05 6,249 48	tc 223 25 c 210 70 i 3,408 91	+ 209 85	tg 3,417 18	15,817 57	120 15	
		h 782 38 tc 24 80 c 119 19					
	+ 744 52 4,069 82	i 3,138 04 h 566 88 c 233 23	+ 39 48		8,672 73		851 02
851 02	+ 22 73 7,900 37	i 1,277 64 h 789 62	+ 1 11		11,045 61	5,463 51	
\$147,415 90	\$24,026 88	\$204,522 99	\$15,118 61	\$29,650 94	\$424,735 32	\$6,059 68	\$147,415 90

e State Bids.

f Paid Institution for the D. and D.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection fee.

j Paid Eastern Asylum for Insane.

k Local Tax, Interest, and Collection fee refunded A. G. O.

l Local Tax and Interest, before and after sale.

Table 275.—Amounts Charged and Credited in Account with Manistee

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treas- urer.	Miscella- neous Debits.	Total Debits.
1856 to '74*	\$476 02	\$28,777 58	\$29,506 74	\$4,304 25	\$2,176 24	\$22,827 81	-----	\$38,128 09
1875*	-----	8,527 70	6,168 80	{ a 146 01 1,307 04 }	294 68	1,122 77	-----	12,567 15
1876*	-----	2,085 29	9,480 84	825 90	698 19	{ d 1,225 17 1,814 97 }	e \$4,042 46	19,642 82
1877*	-----	2,228 49	10,898 99	138 12	747 62	8,212 98	e 3,315 25	20,801 40
1878*	-----	8,400 07	8,942 66	357 12	622 68	{ d 656 18 3,128 50 }	e 3,744 67	2,859 88
1879*	-----	2,896 29	7,299 89	127 06	474 82	1,987 92	e 3,995 20	16,580 68
1880*	-----	3,860 62	9,780 05	185 10	632 61	2,746 82	e 3,987 44	20,972 64
1881*	-----	2,555 02	9,976 64	122 26	622 21	d 2,549 24	e 3,422 49	19,227 86
1882*	-----	4,987 74	7,896 92	80 19	475 42	{ f 20 08 999 91 }	e 3,656 25	18,058 51
1883*†	-----	4,412 12	{ + 1,830 64 179 57 }	{ + 33 29 5 70 }	+ 235 69	{ + 1,322 96 84 37 }	+g 2,417 18	11,521 53
1884*†	-----	6,372 05	{ + 1,177 96 327 39 }	{ + 275 12 6 00 }	{ + 198 91 42 }	{ + 4,026 37 3,214 28 }	{ f 25 94 j 297 21 k 16 09 }	15,987 72
1885* +	120 15	3,880 78	567 91	{ + 40 29 17 07 }	{ + 51 27 1 25 }	{ + 46 2,870 87 }	{ k 229 43 f 42 23 }	7,321 71
1886†	-----	7,152 80	{ † 6 70 1,564 42 }	{ + 521 32 25 49 }	{ + 1 42 1 23 }	{ + 22 1,937 81 }	{ k 17 77 f 101 56 j 5,173 88 }	16,509 12
Totals.	\$506 17	\$70,606 50	\$105,528 12	\$3,017 83	\$7,284 81	\$55,697 12	\$35,559 55	\$283,379 10

\* See Auditor General's Report for 1885, p. 380.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1860.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Paid Michigan Asylum for Insane.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$87,799 05		\$68,522 55	\$9,815 42		\$180,637 02	\$476 02	\$97,984 95
10,185 90		21 81					
		b 290 59	1,198 44		24,868 98		11,801 82
		c 12,672 24					
11,801 83		142 05	1,450 17		28,981 47		9,388 65
		c 15,587 42					
9,388 65		126 01	1,359 63	e \$4,042 46	27,401 75		6,800 35
		c 12,585 00					
6,800 35		154 27	1,170 56	e 3,815 25	24,951 99		4,082 11
		c 18,511 56					
4,082 11		228 78	1,010 78	e 3,744 07	22,548 72		6,018 04
		c 18,474 40					
6,018 04		148 35	1,172 59	e 3,995 20	25,480 33		4,457 09
		c 14,086 15					
4,457 09		833 81	1,080 22	e 3,987 44	22,787 30		3,559 44
		c 12,978 64					
3,559 44		100 90	800 13	e 3,492 49	20,462 56		2,404 06
		c 12,509 60					
+ 2,404 05	\$3,870 02	399 38	+ 360 23	te 3,656 25	11,629 29		107 77
		h 541 70					
		i 397 68					
107 77	+ 1,200 05	223 25					
	6,249 48	210 70	+ 209 85	tg 3,417 18	15,817 57	120 15	
		i 8,406 91					
		h 792 38					
		tc 24 80					
	+ 744 52	119 19	+ 39 48		8,672 73		851 02
	4,039 82	i 3,138 04					
		h 566 88					
		c 203 23					
851 02	+ 22 73	i 1,277 64	+ 1 11		11,045 61	5,463 51	
	7,900 37	h 789 62					
\$147,415 90	\$24,026 88	\$204,522 99	\$16,118 61	\$29,650 94	\$424,735 32	\$6,069 68	\$147,415 90

e State Bids.

f Paid Institution for the D. and D.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection fee.

j Paid Eastern Asylum for Insane.

k Local Tax, Interest, and Collection fee refunded A. G. O.

l Local Tax and Interest, before and after sale.



Table No. 276.—Amounts Charged and Credited in Account with Hamilton

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1857 to 1874*	\$36 40	\$2,908 17	\$798 75	\$996 74	\$146 00	\$761 35	-----	\$5,636 41
1875*-----	-----	143 41	48 06	a 28 26 88 83	6 50	-----	-----	264 55
1876*-----	-----	82 74	23 09	5 90	22 83	-----	b \$484 07	618 63
1877*-----	-----	114 42	495 33	27 51	45 25	134 34	b 518 02	1,384 87
1878*-----	-----	170 00	731 26	266 68	57 08	167 85	b 740 56	2,123 43
1879*-----	-----	134 82	838 98	9 11	85 01	71 93	b 1,517 39	2,457 19
1880*-----	-----	188 08	540 76	83 96	126 10	1,284 91	b 1,179 89	3,378 67
1881*-----	-----	127 75	143 13	124 94	86 81	716 99	b 960 30	2,149 32
1882*-----	-----	852 70	186 34	4 83	79 09	274 26	b 1,372 65	2,269 87
1883*†-----	-----	315 16	+ 306 51 17 22	+ 5 58 1 73	+ 86 42	+ 1,096 63	te 639 42	2,465 67
1884*†-----	196 60	455 14	+ 64 18 7 11	+ 157 30 3 57	+ 29 96 3 42	+ 702 68 112 80	-----	1,729 76
1885*†-----	333 68	277 20	173 23	+ 9 99 9 91	+ 11 01 16 36	167 63	-----	999 01
1886†-----	-----	510 91	55 66	3 68	+ 1 53 5 27	+ 01 732 91	b 521 64	1,891 56
Totals...	\$563 68	\$5,770 45	\$3,921 55	\$1,766 99	\$306 14	\$3,314 29	\$3,223 64	\$27,368 94

\* See Auditor General's Report for 1885, p. 362.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits	County Debit.	County Credit.
\$3,904 34	\$22 14	\$5,898 10	\$461 73	-----	\$9,776 31	\$36 40	\$4,176 30
271 96	-----	378 15	33 00	-----	683 11	-----	418 56
418 56	-----	608 38	53 40	-----	1,075 34	-----	456 71
456 71	-----	945 51	95 35	b \$484 07	1,981 64	-----	596 77
596 77	-----	2,027 22	151 31	b 518 02	3,238 32	-----	1,189 89
1,189 89	-----	1,233 44	172 56	b 740 56	3,366 45	-----	909 26
909 26	-----	1,021 88	196 35	b 1,817 39	3,947 88	-----	569 21
569 21	-----	906 06	140 44	b 1,179 89	2,855 60	-----	706 28
706 28	-----	1,146 29	134 01	b 950 20	2,936 78	-----	666 91
+ 666 91	-----	d 83 77	+ 118 74	+b 1,372 65	2,272 07	198 60	-----
-----	+ 93 79	d 30 00	+ 36 87	+c 699 42	1,396 08	333 68	-----
-----	+ 380 26	d 148 71	+ 3 07	f 691 88	1,202 79	-----	206 78
-----	+ 153 40	d 97 03	+ 7 30	-----	1,263 54	668 02	-----
-----	+ 14 23	d 178 88	+ 1 19	-----	-----	-----	-----
206 78	+ 22 18	d 154 08	-----	-----	-----	-----	-----
-----	+ 488 91	d 208 27	-----	-----	-----	-----	-----
-----	-----	g 224 21	-----	-----	-----	-----	-----
\$9,873 67	\$1,174 91	\$14,969 93	\$1,608 22	\$6,394 06	\$36,020 91	\$1,221 70	\$9,873 67

c Uncollected Taxes of 1881.

d State Tax returned to Auditor General's Office.

e Local Tax, Interest and Collection fee.

f Amount under J. R. No. 23, 1886.

g Local Tax and Interest, before and after sale.

h Paid Michigan Asylum for the Insane.

Table No. 277.—Amounts Charged and Credited in Account with Marquette

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1852 to '74*.....	-----	\$55,167 17	\$62,195 77	\$10,057 71	\$4,462 71	\$24,432 97	-----	\$156,316 33
1875*.....	-----	5,721 76	10,430 79	{ a 1,258 37 2,900 05 }	472 65	{ b 33 52 c 1,853 20 d 1,908 98 }	-----	24,189 30
1876*.....	-----	3,301 14	21,520 86	434 39	1,373 61	{ c 104 40 b 78 85 b 7,679 42 }	1 \$10,164 43	43,657 10
1877*.....	-----	4,576 99	22,042 92	2,457 18	2,121 01	{ b 113 11 b 6,845 08 i 325 70 }	1 27,964 85	65,621 09
1878*.....	-----	6,800 14	19,820 55	{ j 170 58 2,374 65 }	{ k 35 52 2,509 45 }	{ b 80 00 22,569 48 }	1 22,173 03	76,859 10
1879*.....	-----	5,362 53	24,362 55	425 05	2,407 86	{ b 80 00 13,068 84 }	1 20,136 95	65,932 33
1880*.....	-----	7,321 25	11,975 76	2,036 67	2,253 56	{ b 26 34 19,506 82 }	{ n 2 07 o 57 47 i 17,867 04 }	60,746 96
1881*.....	-----	5,110 04	11,830 92	565 35	1,668 01	{ b 39 91 14,433 13 }	1 12,671 56	46,318 92
1882*.....	-----	7,053 91	5,974 63	157 00	1,526 63	14,145 39	1 12,564 17	41,421 73
1883*+.....	-----	6,308 08	{ +2,599 60 170 73 }	{ + 995 15 2 68 }	{ + 1,199 49 g 15 }	{ + 15,360 87 q 15 02 }	{ + 12,048 52 e 5 00 }	38,670 24
1884*†.....	\$1,549 89	+9,102 92	{ 3,347 81 +577 83 }	{ 324 38 + 85 }	{ 720 51 + 06 }	{ + 11,963 06 11,472 78 }	{ q 26 08 v 85 }	39,087 03
1885*+.....	1,937 02	5,543 96	{ + 66 63 816 55 }	{ + 275 29 13 14 }	{ + 122 87 1 42 }	{ + 9,709 87 1 09 }	{ v 5 02 q 51 81 v 6 57 q 31 96 }	18,544 33
1886†.....	277 49	10,218 23	{ + 27 40 2,746 68 }	{ + 134 40 50 96 }	{ + 22 21 3 12 }	{ + 9,802 80 }		23,322 95
Totals.....	\$3,764 40	\$181,613 19	\$200,177 95	\$24,738 84	\$30,900 84	\$184,660 84	\$135,836 33	\$701,657 47

\* See Auditor General's Report for 1885, p. 364.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Transportation of troops to quell riot; paid from Military Fund.

d Services of troops to quell riot; paid from Military Fund.

e Error in charges for taxes, etc., received by County Treasurer.

f Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

g Interest on error referred to in note "e."

h Mining Tax collected during fiscal year.

i State Bids.

j Unpaid Sales of 1874, charged under Sec. 1105, C. L. 1871.

k Interest on amount referred to in note "j."

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$109,101 27	\$16,008 08	\$119,995 41	\$13,726 53	\$19,205 77	\$278,082 06	-----	\$121,715 73
12,614 46	-----	$\left\{ \begin{array}{l} e \ 293 \ 87 \\ f \ 28 \ 10 \\ \quad 20,762 \ 19 \end{array} \right\}$	$\left\{ \begin{array}{l} s \ 50 \ 44 \\ \quad 2,016 \ 00 \end{array} \right\}$	$\left\{ \begin{array}{l} h \ 5,968 \ 65 \\ \quad \quad \quad \end{array} \right\}$	41,738 71	-----	17,544 41
17,544 41	-----	46,813 00	3,357 59	$\left\{ \begin{array}{l} h \ 4,194 \ 43 \\ \quad \quad \quad \end{array} \right\}$	71,909 43	-----	27,252 38
27,252 38	-----	38,046 44	4,154 56	$\left\{ \begin{array}{l} h \ 3,527 \ 84 \\ i \ 10,164 \ 43 \end{array} \right\}$	88,145 60	-----	17,524 51
17,524 51	-----	42,072 97	4,529 48	$\left\{ \begin{array}{l} h \ 3,172 \ 50 \\ i \ 27,964 \ 85 \end{array} \right\}$	95,264 31	-----	18,405 21
18,405 21	3,290 56	$\left\{ \begin{array}{l} m \ 1 \ 00 \\ \quad 20,858 \ 14 \end{array} \right\}$	3,984 48	$\left\{ \begin{array}{l} h \ 3,390 \ 56 \\ i \ 22,178 \ 08 \end{array} \right\}$	81,152 98	-----	15,220 65
15,220 65	-----	23,749 67	3,437 68	$\left\{ \begin{array}{l} p \ 1,476 \ 85 \\ h \ 5,914 \ 30 \\ i \ 20,195 \ 95 \end{array} \right\}$	69,995 10	-----	9,248 12
9,248 12	-----	19,959 67	2,699 70	$\left\{ \begin{array}{l} h \ 6,800 \ 72 \\ i \ 17,867 \ 04 \end{array} \right\}$	56,375 25	-----	10,066 33
10,066 33	-----	18,217 14	2,255 57	$\left\{ \begin{array}{l} h \ 6,860 \ 45 \\ i \ 12,371 \ 56 \end{array} \right\}$	49,861 05	-----	8,439 33
+ 8,439 32	5,373 65	$\left\{ \begin{array}{l} s \ 729 \ 24 \\ t \ 510 \ 36 \\ \quad 3,721 \ 37 \\ \quad 8,019 \ 56 \end{array} \right\}$	+ 1,652 08	$\left\{ \begin{array}{l} t \ 12,564 \ 17 \\ h \ 7,651 \ 53 \end{array} \right\}$	37,120 35	\$1,549 89	-----
-----	$\left\{ \begin{array}{l} 3,721 \ 37 \\ 8,019 \ 56 \end{array} \right\}$	$\left\{ \begin{array}{l} t \ 2,747 \ 46 \\ s \ 1,482 \ 57 \\ u \ 48 \ 47 \end{array} \right\}$	+ 789 99	$\left\{ \begin{array}{l} tr \ 12,048 \ 52 \\ h \ 8,342 \ 06 \end{array} \right\}$	37,150 00	1,987 02	-----
-----	+ 1,805 31	$\left\{ \begin{array}{l} s \ 1,001 \ 11 \\ t \ 2,939 \ 19 \end{array} \right\}$	+ 94 36	$\left\{ \begin{array}{l} h \ 7,130 \ 53 \\ \quad \quad \quad \end{array} \right\}$	18,266 89	277 49	-----
-----	+ 5,296 29	$\left\{ \begin{array}{l} t \ 2,939 \ 19 \\ s \ 2,076 \ 29 \end{array} \right\}$	+ 17 05	$\left\{ \begin{array}{l} h \ 7,639 \ 32 \\ \quad \quad \quad \end{array} \right\}$	23,140 61	182 34	-----
-----	+ 11,178 87	$\left\{ \begin{array}{l} s \ 2,076 \ 29 \\ w \ 1,696 \ 95 \end{array} \right\}$	-----	-----	-----	-----	-----
\$245,406 61	\$55,320 92	\$373,029 24	\$42,665 51	\$226,725 06	\$948,147 34	\$3,916 74	\$245,406 61

l Transportation of troops to quell riot.

m Error in credit of Delinquent Taxes.

n Amount transferred to Houghton County for  $\frac{1}{4}$  Mining Tax collected from Steward Mine.o Amount transferred to Menominee County for  $\frac{1}{4}$  Mining Tax collected from Menominee Mine.p Amount transferred from Houghton County for  $\frac{1}{4}$  Mining Tax collected from Michigamme and Grand Central Mines.

q Paid Institution for the D. and D.

r Uncollected Taxes of 1881.

s State Tax returned to Auditor General's Office.

t Local Tax, Interest, and Collection fee.

u Taxes, etc., on Part-paid Lands, Collected at Land Office.

v Local Tax, Interest, and Collection fee refunded A. G. O.

w Local Tax and Interest, before and after sale.

Table No. 278.—Amounts Charged and Credited in Account with Mason

Years Closing June 30.	Amounts Charged to County.							Total Debits.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	
1867 to 1874*	-----	\$12,977 93	\$21,446 35	\$4,247 73	2,267 98	\$33,167 05	-----	\$74,107 04
1875*	-----	1,505 72	23,607 59	{ a 29 59 530 20 }	815 89	1,069 90	-----	27,028 89
1876*	-----	868 72	4,456 02	720 64	530 10	5,068 93	d 2,725 62	14,385 00
1877*	-----	2,288 49	3,487 81	479 21	490 45	4,025 50	d 2,783 04	13,582 59
1878*	-----	3,400 07	5,329 08	762 21	483 34	2,197 24	d 2,204 83	14,344 46
1879*	-----	2,696 29	4,201 98	559 79	513 64	1,510 33	d 5,340 77	14,847 45
1880*	-----	3,600 62	4,311 53	416 32	585 84	3,912 69	d 2,542 99	15,360 56
1881*	-----	2,555 02	5,008 82	2,888 23	314 75	30 81 454 47	d 1,865 69	13,107 89
1882*	\$166 50	4,232 35	6,358 49	99 09	380 56	-----	d 2,578 75	13,815 74
1883*†	† 3,000 30	3,781 82	{ † 1,719 02 109 11 }	{ † 216 48 4 08 }	+ 398 72	te 37 58	†† 2,649 73	11,916 84
1884*†	3,153 86	5,461 74	{ † 1,307 23 201 82 }	{ † 98 74 1 79 }	{ † 298 43 13 }	{ † 1,056 37 832 68 }	-----	12,423 89
1885*†	763 30	3,326 40	302 61	{ † 12 58 7 03 }	{ † 58 20 17 }	{ † 52 690 88 }	-----	5,161 69
1886†	61 27	6,130 97	{ † 1 24 1,236 35 }	15 47	{ † 95 1 06 }	{ † 06 881 23 }	-----	8,327 59
Totals...	\$7,145 23	\$52,886 14	\$33,081 05	\$11,084 23	\$6,530 25	\$55,030 25	\$22,691 47	\$238,443 63

\* See Auditor General's Report for 1885, p. 364.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D., D. and B. Asylum.

d State bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$68,737 86		\$82,913 92	\$3,114 05		\$159,765 83		\$35,658 79
16,220 93		b 11 37	1,921 52		36,904 88		9,965 90
9,965 90		b 18,141 08	1,054 50		20,010 20		5,635 20
5,635 20		b 8,825 98					
		b 61 88	886 16	d \$2,725 62	17,118 60		3,536 01
3,536 01		b 7,869 74		d 2,738 04	21,069 27		6,724 81
		b 112 71	922 59				
6,724 81		b 18,714 92		d 2,304 88	18,207 28		3,359 38
		b 74 71	806 79				
3,359 38		b 8,304 14	773 91	d 5,940 77	16,867 10		1,496 54
1,496 54		b 114 65		d 2,542 90	12,941 39	\$166 50	
		b 180 75	546 53				
		b 205 81	885 89	d 1,865 69	10,815 44	3,000 30	
		b 8,408 05					
		tb 657 19					
	{ + \$1,426 25	b 27 60	+ 189 21	td 2,578 75	8,762 96	3,158 86	
	3,522 46	b 316 79					
		b 54 73					
		tb 6 54					
	{ + 2,226 05	b 468 99	+ 227 65	td 2,649 78	11,669 59	768 30	
	5,164 88	b 780 81					
		b 144 96					
		b 54 96					
	{ + 845 24	b 548 94	+ 44 81		5,100 42	61 27	
	3,235 62	b 340 88					
		tb 4 68					
	{ + 14 09	b 77 07	+ 79		8,209 15	118 44	
	6,651 59	b 768 81					
		b 662 67					
\$116,367 17	\$23,126 12	\$169,520 98	\$15,846 39	\$22,691 47	\$347,552 13	\$7,263 67	\$116,367 17

e Amount paid School for the Blind.

f Uncollected Taxes of 1881.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee.

i Local Tax and Interest, before and after sale.

Table No. 279.—Amounts Charged and Credited in Account with *Miecosta*

Years Closing June 30,	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1859 to 1874*	\$70 87	\$29,106 29	\$72,662 67	\$22,510 05	\$8,553 70	\$121,428 42	-----	\$254,333 50
1875*-----		3,613 74	16,626 80	{ a 976 76 252 22 }	968 75	14,322 31	-----	36,780 58
1876*-----		2,064 93	12,834 84	{ 14,973 20 822 46 }	2,067 25	18,467 49	g 3,802 58	50,042 34
1877*-----		2,880 62	7,464 23	366 94	1,358 95	15,987 92	g 7,865 26	35,913 92
1878*-----		4,250 08	10,858 74	624 71	1,273 34	11,658 88	g 8,367 87	36,533 62
1879*-----		3,370 36	11,430 82	481 10	1,302 43	12,028 66	g 8,922 63	38,535 50
1880*-----		4,575 78	11,448 23	958 47	1,467 09	16,182 22	g 7,207 44	41,828 23
1881*-----		3,198 77	8,375 58	922 11	807 24	6,657 00	g 4,368 98	24,320 63
1882*-----		4,987 74	8,296 54	301 83	825 69	5,447 68	g 5,870 33	25,679 80
1883*†-----		4,412 12	{ + 3,098 68 226 08 }	{ + 272 80 58 30 }	+ 536 66	+ 2,581 68	+n 7,051 90	18,243 08
1884*†-----	1,252 08	6,372 05	{ + 3,882 70 234 75 }	{ + 755 14 2 40 }	{ + 466 96 17 }	{ + 7,246 92 1,794 30 }	-----	22,057 42
1885*†-----	1,167 46	3,820 78	588 19	{ + 206 28 10 90 }	{ + 208 54 54 86 }	{ + 14 19 2,373 64 }	o 4 58	9,008 90
1886†-----	3,496 24	7,152 80	1,613 47	{ + 56 72 33 96 }	{ + 13 86 1 85 }	{ + 11 1,828 74 }	o 1 67	14,199 43
Totals.....	\$5,966 10	\$79,513 06	\$169,206 23	\$24,537 22	\$19,996 84	\$239,520 16	\$58,458 19	\$907,467 89

\* See Auditor General's Report for 1885, p. 268.\*

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by County Treasurer.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged; under Sec. 124; also under Secs. 102-3, Tax Law.

e Interest on error referred to in note "b."

f Amount under J. R. No. 31, 1875.

County since the Organisation thereof.

Amounts Credited to County.						Account June 30. Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$201,086 26		\$268,871 71	\$27,989 82		\$547,877 78	\$70 87	\$268,814 65
		b 56					
82,548 40		c 30 89	e 24		77,208 32		40,447 74
		d 116 80	3,930 27				
40,447 74		40,581 88			67,990 37		17,948 08
		d 10 75	3,794 84				
17,948 08		23,737 54			51,615 19		15,701 27
		c 20 50	2,808 84	g \$8,808 58			
15,701 27		d 8 90			54,491 06		17,958 04
		22,226 84					
17,958 04		c 49 81	2,859 63	g 7,865 26	56,772 26		17,236 76
		h 1,246 75					
17,236 76		26,969 44	i 81 18	g 8,367 87	48,228 49		6,399 26
		h 1,246 75	2,706 84				
6,399 26		c 61 70			38,730 68		9,410 05
		h 1,246 75					
9,410 05		c 48 98	2,458 37	g 8,922 68	31,452 84		5,773 04
		h 18,225 01					
† 5,773 04	\$3,536 97	h 1,246 75	1,582 15	g 7,207 44	16,990 99	1,252 08	
		c 45 80					
		17,149 28					
		j 2 00	k 2 38	g 4,363 98	20,889 98	1,167 46	
		c 29 09	1,860 88				
		16,264 56					
		†c 26 29					
		c 15 68	† 712 80	†g 5,870 38	5,512 66	8,496 24	
		l 849 40					
		207 98					
		†c 10 54	† 445 27	†n 7,051 90	14,151 09	48 34	
		m 3,477 66					
		l 1,197 67					
		†p 11 50					
		d 8 58					
		c 50 56	† 161 18				
		m 1,485 61					
		l 577 71					
		†c 5 58					
		l 1,267 14					
		q 973 12	† 11 04				
		c 159 52					
\$424,488 84	\$27,196 20	\$465,812 13	\$50,474 18	\$58,451 94	\$1,025,922 29	\$6,084 44	\$424,488 84

g State bids.

h  $\frac{1}{2}$  of \$6,366.99, under J. R. No. 35, 1875.

i Interest on amount referred to in note "h."

j Error in credit of Returns of Taxes.

k Interest on error referred to in note "j."

l State Tax returned to Auditor General's Office.

m Local Tax, Interest, and Collection fee.

n Uncollected Taxes of 1881.

o Local Tax, Interest, and Collection fee refunded A. G. O.

p Error in Taxes, etc., charged back.

q Local Tax and Interest, before and after sale.



Table No. 280.—Amounts Charged and Credited in Account with Henemanns

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1864 to 1874*	\$1,280 79	\$12,138 71	\$15,804 14	\$4,953 42	\$946 54	\$78 94	-----	\$34,097 54
1875*.....	1,384 57	2,261 41	3,763 83	{ a 39 68 169 82 }	234 83	-----	-----	7,853 64
1876*.....	-----	1,298 94	2,424 64	191 93	111 44	-----	c 912 25	4,949 20
1877*.....	-----	1,716 87	3,373 43	151 25	193 45	-----	c 1,685 94	7,120 44
1878*.....	-----	2,550 05	2,955 59	{ d 45 59 69 45 }	{ e 22 26 231 42 }	861 78	c 2,014 08	8,700 17
1879*.....	-----	2,022 22	4,736 89	83 49	324 71	-----	c 3,956 75	11,124 06
1880*.....	-----	2,745 47	5,142 12	442 65	416 55	-----	c 3,192 80	11,989 33
1881*.....	-----	1,916 28	3,143 38	3,906 66	280 54	-----	c 2,313 40	11,540 24
1882*.....	200 42	3,536 96	3,565 09	213 96	349 52	{ 1 31 95 2,641 57 }	c 1,961 23	12,490 69
1883*†.....	-----	2,151 51	{ †1,204 09 62 29 }	{ † 316 93 9 86 }	+ 235 06	+ { 991 66 28 02 }	+ 4,713 25	10,762 49
1884*†.....	660 24	4,551 46	{ †1,296 80 180 26 }	{ † 575 74 9 50 }	{ † 275 08 67 }	+ { 4,097 88 4,846 14 }	{ †m 1 15 1 43 23 }	17,098 10
1885*†.....	1,288 00	2,771 98	+ 37 07 474 97	+ 432 85 46 50	+ 88 40 7 15	+ { 49 30 4,874 26 }	-----	10,131 18
1886†.....	400 05	5,109 14	+ 43 86 1,231 75	+ 8 75 174 40	+ 38 55 6 52	+ { 51 4,551 21 }	m 5 59	11,570 34
Totals...	\$5,214 07	\$45,745 48	\$48,859 70	\$11,882 23	\$3,842 67	\$28,632 62	\$20,799 41	\$159,967 48

\* See Auditor General's Report for 1885, p. 370.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 160, 1869.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c State bids.

d Unpaid sales of 1870 charged under Sec. 1106, C. L. 1871.

e Interest on amount referred to in note "d."



Table No. 281.—Amounts Charged and Credited in Account with **Midland**

Years Closing June 30.	Amounts Charged to County.							Total Debits.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.	
1866 to '74*	-----	\$42,066 95	\$269,446 62	\$66,752 13	\$15,491 31	\$179,814 43	-----	\$573,561 44
1875*	-----	4,517 17	b 1 60 30,068 97	a 2,418 09 640 29	c 33 2,221 84	33,074 25	-----	72,942 54
1876*	-----	2,606 16	9,018 63	d 5,513 06 244 49	2,751 22	h 837 01 27,331 80	i 17,524 66	65,822 03
1877*	-----	1,716 37	5,681 11	661 04	1,209 66	15,739 22	i 7,603 57	32,611 00
1878*	-----	2,550 05	7,680 69	876 13	1,269 61	h 481 57 7,248 19	i 16,024 44	36,110 68
1879*	-----	2,022 22	6,864 43	2,586 10	1,319 79	16,616 05	i 13,645 07	42,053 66
1880*	-----	2,745 47	6,806 65	1,317 42	1,360 13	i 289 42 10,993 65	i 15,021 20	38,532 94
1881*	-----	1,916 26	5,776 37	384 77	1,359 37	h 1,236 86 i 381 72	i 14,324 36	36,415 35
1882*	-----	4,232 35	4,283 46	724 32	1,331 47	i 11,035 64 i 416 23	i 12,769 76	36,919 16
1883†	-----	3,781 82	† 1,761 40 188 83	† 253 77 17 01	+ 897 14	† 8,935 59 1,574 06	† p 10,741 71	27,151 33
1884†	\$639 67	5,461 74	† 4,420 66 418 57	† 350 73 3 67	† 630 82 26 38	† 11,504 99 1,831 33	† q 3 15 i 788 63	26,282 54
1885*†	6,623 12	3,326 40	† 1 01 503 81	† 236 83 37 76	† 350 45 180 81	-----	† q 26 38 i 1,352 51	12,389 08
1886†	9,376 24	6,130 97	† 11 63 1,741 56	† 24 56 46 63	† 394 02 848 69	3,810 99	† q 8 67 i 1,009 31	22,903 50
Totals.	\$16,839 08	\$33,063 98	\$364,650 20	\$33,138 83	\$31,145 07	\$245,314 57	\$110,543 62	\$1,024,665 25

\* See Auditor General's Report for 1885, p. 372.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by County Treasurer.

c Interest on error referred to in note "b."

d Taxes, etc., on part-paid lands collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f Error in Taxes, etc., charged back.

g Amount under J. R. No. 31, 1875.

h Paid Michigan Asylum for Insane.

i State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$522,728 58	\$1,110 87	\$578,948 16	\$80,230 58		\$1,163,018 19		\$589,454 75
		d 30 40					
66,728 17		e 354 74	6,831 00		126,588 95		53,646 41
		f 5 29					
		52,639 35					
53,646 41		d 47 83	4,348 55		73,063 91		7,241 88
		15,021 12					
7,241 88		d 69 21	2,407 16	l \$17,524 66	51,282 31		18,671 31
		24,039 40					
18,671 31		e 10 48	2,613 26	i 7,603 57	50,543 76		14,433 08
		j 2,046 33					
		d 24 26					
14,433 08		19,574 52					
		j 2,046 33	k 123 35	i 16,024 44	55,744 19		12,690 53
		d 27 99	2,676 83				
		20,412 17					
12,690 53	m 269 08	j 2,046 33	2,536 50	i 13,645 07	51,443 15		12,910 21
		d 144 27					
		20,122 42					
12,910 21		j 2,046 33	2,506 79	i 15,021 20	49,710 79		13,295 44
		d 64 48					
13,295 44		17,181 78					
		d 46 96	2,151 62	i 14,324 36	45,155 38		8,236 22
		15,337 00					
+ 8,236 22	2,682 37	td 170 87	+ 1,246 95	tl 12,789 76	26,311 66	\$839 67	
		n 946 96					
		o 258 51					
	+ 1,280 41	n 1,271 64	+ 618 46	tp 10,741 71	19,659 42	6,623 12	
	3,682 13	o 2,065 07					
		td 22 43					
		n 691 29	37 00		3,012 84	9,376 24	
		o 2,254 88					
		d 7 24					
		td 64 21					
	4,810 99	d 41 06	+ 1 93		7,848 09	15,065 41	
		r 1,753 70					
		n 1,176 26					
\$730,579 83	\$13,825 80	\$782,991 26	\$88,328 98	\$107,654 77	\$1,723,399 64	\$31,894 44	\$730,579 83

j  $\frac{1}{2}$  of \$8,185.32, under J. R. No. 35, 1877.

k Interest on amount referred to in note "j."

l Paid Eastern Asylum for Insane.

m Amount paid by Webber &amp; Yawkey, under decree of Midland Circuit Court.

n State Tax returned to Auditor General's Office.

o Local Tax, Interest, and Collection Fee.

p Uncollected taxes of 1881.

q Local Tax, Interest, and Collection Fee refunded Auditor General's Office.

r Local Tax and Interest, before and after sale.

Table No. 282.—Amounts Charged and Credited in Account with Missaukee

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to 1874*	\$48 14	\$1,835 03	\$4,807 71	\$3,869 51	\$1,158 90	\$21,596 69	-----	\$33,315 96
1875*		645 32	9,592 81	58 77	561 13	11,360 83	-----	22,218 86
1876*		372 31	1,539 45	55 13	963 66	13,710 28	b \$6,515 35	23,146 18
1877*		1,172 85	3,273 95	68 23	880 90	12,407 64	b 4,582 09	22,385 66
1878*		1,742 54	2,780 19	169 05	919 61	12,553 63	b 5,828 77	23,993 79
1879*		1,381 85	1,838 91	71 25	789 20	10,882 79	b 5,825 44	20,739 44
1880*		1,876 07	1,614 96	12 77	761 55	9,498 81	b 5,499 70	19,263 86
1881*		1,309 45	1,135 06	2,246 29	742 69	10,013 38	b 4,791 18	20,238 05
1882*		2,539 41	2,968 57	110 26	745 45	5,193 14	b 9,462 09	21,016 92
1883*†		2,289 09	+ 290 20 199 12	+ 50 25 5 27	+ 721 26	+ 12,295 19	+ 5,280 83	21,110 21
1884*†		3,277 04	+2,069 32 201 96	+ 107 81 14	+ 324 97 01	+6,757 68 11,544 89	+ h 2 04 i 7 54	25,193 40
1885*†	472 90	1,985 82	356 38	+ 89 18 12 18	+ 75 82 1 00	+ 66 7,654 15	+ j 9 65 i 62 59	10,730 33
1886†		3,678 58	+ 28 78 1,422 84	22 17	+ 6 98 1 29	+ 55 9,788 77	i 2 25	14,962 17
Totals...	\$521 04	\$24,065 36	\$35,008 19	\$6,957 26	\$8,644 40	\$155,209 08	\$47,869 52	\$278,304 85

\* See Auditor General's Report for 1885, p. 374.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State Bids.

c Error in Taxes, etc., charged back June 30, 1874.

d Interest on error referred to in note "c."

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$22,926 54		\$44,919 02	\$3,469 20		\$71,314 76	\$48 14	\$38,046 92
15,120 28		281 25	2,097 99		42,562 35		20,373 49
20,373 49		26,143 73					
12,694 68		145 13	1,977 53		35,840 86		12,694 68
14,023 26		13,344 69					
11,108 52		110 81	1,851 00	b\$6,515 35	36,411 02		14,023 26
9,217 78		15,239 18		b 4,582 09	35,103 31		11,108 52
9,463 81		81 62	1,806 67	b 5,828 77	29,957 22		9,217 78
10,218 25		14,594 57	1,540 12	b 5,825 44	28,727 17		9,463 81
		109 02					
		11,870 79					
		443 85	1,419 98				
		11,815 17					
		108 49	d 956 48	b 5,499 70	30,456 30		10,218 25
		1,578 87	1,411 88				
		11,438 09					
		33 07		b 4,791 18	29,373 43		8,356 51
		12,957 59	1,373 84				
		826 09					
+ 8,356 51	\$1,385 17	a 3 57	+ 1,081 72	+b9,462 09	22,722 98		1,612 72
		f 1,053 50					
		554 88					
		6 48					
1,612 72	+ 2,331 61	a 1,025 66	+ 368 60	+e 5,280 83	24,720 50	472 90	
	2,408 60	f 11,558 38					
		127 64					
		8 88					
	+ 1,100 90	a 162 22	+ 58 58		14,609 24		3,878 91
	1,490 03	f 10,940 84					
		847 79					
		6,751 89					
3,878 91	+ 111 59	k 518 67	+ 4 96		16,314 65		1,362 48
	3,969 74	f 1,063 87					
\$138,996 45	\$12,817 64	\$199,123 70	\$19,419 50	\$47,785 45	\$418,142 74	\$521 04	\$140,358 93

e Uncollected Taxes of 1881.

f State Tax returned to Auditor General's Office.

g Local Tax, Interest, and Collection fee.

h Interest on State Tax collected in County after Feb. 1st, by Town Treasurer.

i Local Tax, Interest, and Collection fee refunded A. G. O.

j Paid School for the Blind.

k Local Tax and Interest, before and after sale.

Table No. 283.—Amounts Charged and Credited in Account with Monroe

Amounts Charged to County.									
Years									
Closing June 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.	
1842 to 1874*	\$92,336 30	\$229,947 84	\$115,767 99	\$24,471 23	\$18,857 40	\$6,235 39		\$487,616 08	
1875*	14,439 58	13,551 52	3,498 80	\$14,912 54 60 00	2,120 56	b 24 38		48,612 90	
1876*	30,765 99	7,818 49	2,910 65	28 88	2,552 84	b 39 23	d \$2,090 82	46,176 90	
1877*	36,348 94	10,870 33	1,962 15	342 51	3,012 72	b 40 00	d 2,365 04	54,961 69	
1878*	39,347 93	16,150 32	3,283 00	300 59	3,430 33	b 10 32	d 2,966 10	65,518 59	
1879*	43,771 81	12,807 38	2,287 94	198 26	3,595 15	b 24 52	d 2,186 76	64,866 82	
1880*	47,720 69	17,387 96	2,805 06	163 95	4,021 80		d 2,535 23	74,684 69	
1881*	52,319 48	12,136 34	1,381 14	371 07	4,116 95		d 1,509 82	71,834 80	
1882*	51,244 96	22,572 53	2,538 47	81 08	1,024 74		d 1,757 24	79,218 97	
1883†	52,058 81	+ 20,160 71	+ 974 81 77 11	+ 45 38 18 92	+ 3,756 86	†† 26 06	†† 1,649 28	78,776 91	
1884†	55,751 34	29,129 32	+ 567 63 192 10	+ 88 80 2 77	+ 3,858 71 41 15	+ 216 89 231 34	† 18 47	90,066 52	
1885†	7,628 81	17,740 73	310 65	136 37 3 54	532 82 1 62	225 16	† 31 20	26,610 90	
1886†	243 57	32,696 50	494 32	+ 7 93 11 57	+ 9 55 1 22	+ 08 512 79	† 64 14	34,043 67	
Totals.....	\$523,978 21	\$442,980 97	\$139,051 32	\$41,246 84	\$50,934 44	\$7,586 06	\$17,194 10	\$1,222,971 44	

\* See Auditor General's Report for 1885, p. 376.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D. D., and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d State Bias.

## County since 1842.

Amounts Credited to County.					Account June 30, Balance.		
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$9,069 39	\$121,137 40	\$245,110 94	\$14,218 46	\$373 40	\$389,909 59	\$106,775 88	\$9,069 39
-----	12,860 80	c 4 56	297 17	-----	17,846 91	30,765 99	-----
-----	5,242 41	d 4,648 88	228 55	-----	9,827 96	36,348 94	-----
-----	7,687 66	e 5,453 13	412 15	d 2,060 82	15,613 76	39,847 93	-----
-----	13,819 98	f 65 73	559 16	d 2,385 04	21,746 78	43,771 81	-----
-----	9,480 57	g 4,982 08	462 67	d 2,966 10	17,146 13	47,720 69	-----
-----	15,359 99	h 4,206 79	597 57	d 2,186 76	22,315 21	52,319 48	-----
-----	13,969 26	i 17 48	621 12	d 2,535 23	20,589 84	51,244 96	-----
-----	21,905 31	j 4,153 41	598 12	d 1,509 82	27,160 16	52,068 81	-----
-----	+ 1,771 37	k 3,464 23	+ 171 97	+d 1,757 24	23,025 57	55,751 34	-----
-----	19,000 00	l 11 33	-----	-----	-----	-----	-----
-----	+ 440 25	m 3,135 58	+ 22,559 80	-----	-----	-----	-----
-----	29,802 24	n 11 61	+ 3,354 13	+ 1,649 28	82,469 71	7,628 81	-----
-----	+ 7,869 09	o 23,911 40	-----	-----	-----	-----	-----
-----	17,822 26	p 16 07	+ 275 42	-----	26,367 33	243 57	-----
-----	+ 138 55	q 4 74	90	-----	33,947 55	96 12	-----
-----	22,734 17	r 279 51	+ 7 45	-----	-----	-----	-----
-----	-----	s 438 81	-----	-----	-----	-----	-----
-----	-----	t 276 26	-----	-----	-----	-----	-----
-----	-----	u 123 40	-----	-----	-----	-----	-----
-----	-----	v 581 78	-----	-----	-----	-----	-----
-----	-----	w 485 60	-----	-----	-----	-----	-----
\$9,069 39	\$331,041 31	\$306,029 49	\$44,372 62	\$17,453 69	\$707,966 50	\$524,074 33	\$9,069 39

e Taxes, etc., on Part-paid Lands Collected at Land Office.

f Paid Institution for the D. &amp; D.

g State Tax returned to Auditor General's office.

h Local Tax, Interest and Collection fee.

i Uncollected Taxes of 1881.

j Net amount heretofore charged as loss on five year lists.

k Interest to June 30, 1886, on amount referred to in note "j."

l Local Tax and Interest, before and after sale.



Table No. 284.—Amounts Charged and Credited in Account with Montcalm

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1851 to 1874*		\$58,552 50	\$108,898 22	\$16,258 72	\$8,664 63	\$96,154 61		\$288,506 77
1875*		7,098 41	17,836 53	{ a 315 81 b 120 00 339 01 }	{ c 5 00 785 63 }	{ d 206 70 4,068 52 }		30,774 11
1876*		4,006 40	8,874 98	411 26	902 31	{ g 38 08 h 126 83 6,108 37 }	193,106 62	26,658 80
1877*		5,149 21	8,273 61	122 45	1,043 12	{ i 1 96 8,151 49 }	1 7,874 02	30,615 75
1878*		7,660 15	8,933 98	904 75	1,152 48	7,976 77	1 8,586 04	34,863 17
1879*		6,066 65	8,035 75	556 47	900 80	{ j 36 46 5,756 51 }	1 6,319 08	27,671 72
1880*		8,236 40	7,139 08	188 84	873 88	{ k 65 08 2,610 91 }	1 8,866 75	27,975 84
1881*		5,748 79	10,214 72	779 79	836 75	{ l 83 38 4,280 58 }	1 5,670 95	27,561 91
1882*		13,402 45	5,731 32	988 46	763 42	{ m 24 65 2,341 66 }	1 4,518 27	27,720 23
1883*†	† \$3,522 86	11,975 76	{ +1,936 22 340 46 }	{ + 286 78 22 22 }	+ 594 26	+ j 42 27	{ + m 6,314 36 n 6 44 }	24,989 62
1884*†	7,999 40	17,295 54	{ +3,439 49 453 62 }	{ + 193 42 10 }	{ + 619 00 106 08 }	{ + 152 28 689 85 }	{ j 30 65 q 18 54 }	30,997 92
1885*†	10,824 93	10,533 55	739 27	{ + 422 57 36 96 }	{ + 325 37 447 04 }	{ + 72 83 1,065 48 }	{ j 36 50 q 7 43 }	24,505 93
1886*†	1,422 01	19,414 73	1,951 60	{ + 154 17 31 30 }	{ + 29 92 107 70 }	{ + 17 06 901 41 }	{ s 10 24 j 65 87 }	24,166 01
Totals.....	\$23,769 20	\$175,219 53	\$192,691 75	\$21,763 58	\$18,146 34	\$140,918 63	\$54,290 75	\$626,889 78

\* See Auditor General's Report for 1885, p. 378.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1899.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in note "b."

d Transportation of troops to quell riot—paid from Military Fund.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Paid D., D. and B. Asylum.

h Services of troops to quell riot,—paid from Military Fund.

County since the Organisation thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$270,665 58	\$663 45	\$273,387 38	\$29,461 69	-----	\$574,178 10	-----	\$285,609 38
15,008 75	-----	o 114 59 f 219 43 e 20,286 76	2,196 66	-----	46,831 19	-----	16,067 08
16,057 08	-----	c 108 82 f 7 97 e 21,419 75	1,965 31	-----	39,558 93	-----	12,900 13
12,900 13	-----	o 17 32 e 21,442 09 f 33 96	2,062 66	1 \$6,106 62	42,518 82	-----	11,908 07
11,903 07	-----	e 318 68 e 19,328 93 e 189 55	1,966 27	1 7,874 02	41,412 93	-----	6,559 76
6,559 76	-----	e 17,998 97 e 73 97	1,581 39	1 8,535 04	34,864 71	-----	7,192 99
7,192 99	-----	e 17,563 84 e 336 68	1,464 97	1 6,319 08	32,634 85	-----	4,659 01
4,659 01	-----	e 15,933 57 e 64 62 f 7 08	1,383 67	1 8,866 75	31,178 68	-----	3,616 77
3,616 77	-----	k 26 52 o 13,880 15 o 932 89	884 65	1 46 65 1 5,670 95	24,197 37	\$3,523 86	-----
-----	11,069 76	p 124 60 te 37 49 te 60 51	+ 237 21	+ 4,518 27	18,940 22	7,999 40	-----
-----	+ 906 01 10,439 12	o 1,252 94 p 361 38 e 5 23	+ 346 45	m 6,314 36	20,172 99	10,824 93	-----
-----	+ 4,904 29 15,501 98	p 24 11 o 632 88 p 1,665 90	+ 141 99 212 77	-----	23,083 92	1,422 01	-----
-----	+ 452 49 16,841 75	o 1,664 70 r 1,190 08 e 6 74	+ 17 06	-----	20,172 77	3,933 24	-----
\$348,558 14	\$90,745 85	\$440,287 01	\$43,902 75	\$54,261 73	\$947,745 48	\$27,702 44	\$348,558 14

1 State bids.

j Paid Institution for the D. and D.

k Error in taxes, etc., charged back.

l Interest on error referred to in note "k."

m Uncollected Taxes of 1881.

n Refunded Tax, collected at Land Office, and interest.

o State Tax returned to Auditor General's Office.

p Local Tax, Interest, and Collection Fee.

q Paid School for the Blind.

r Local Tax and Interest, before and after sale.

s Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 285.—Amounts Charged and Credited in Account with Montmorency

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1881*				\$270 35				\$270 35
1882*	\$253 82	\$1,763 47	\$10,508 13	b 798 37 738 49	\$246 67			14,308 95
1883**		1,575 75	+ 686 87 14 48	+ 237 67 37 89	+ 722 28	+ 10,249 68	+ \$10,251 19	23,775 71
1884**		2,275 78	+ 1,108 96 95 04	+ 199 92 10 57	+ 472 74 74	+ 11,298 42 12,208 99	r • 16 23	27,677 84
1885**	805 37	1,385 99	142 68	+1,067 05 85 26	+ 104 32 8 61	+ 56 45 11,584 02	r 383 49	15,573 24
1886†		2,554 57	455 22	+ 208 26 48 91	+ 74 70 3 04	+ 62 15,027 79	r 72 36	18,445 57
Totals...	\$1,059 19	\$9,555 51	\$13,011 43	\$3,702 74	\$1,633 06	\$90,415 92	\$10,673 27	\$100,051 16

\* See Auditor General's Report for 1885, p. 380.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b Transferred to Alpena County for Taxes of 1880 returned from said Co. and rejected.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		a \$16 53			\$16 53	\$263 82	
		a 18 86					
		33,870 21	\$1,111 37		35,000 44		\$20,091 49
		d 997 04					
+ \$20,091 49	\$575 67	e 1,143 90	+ 1,448 40		24,871 53		1,096 82
		f 15 08					
		3 43					
1,096 82	+ 779 74	d 1,484 97	+ 558 98	+c \$10,251 19	26,871 97	806 37	
	869 90	e 11,808 78					
		a 19 18					
	+ 1,578 71	a 113 32	+ 56 45		18,127 37		2,554 13
	741 41	c 14,820 43					
		d 817 05					
2,554 13	+ 1,084 27	a 102 84	+ 58 09		21,244 32		2,798 75
	1,249 30	g 14,414 58					
		d 1,781 11					
\$24,341 44	\$6,879 00	\$81,427 28	\$3,233 27	\$10,251 19	\$128,132 16	\$1,059 19	\$27,140 19

c Uncollected Taxes of 1881.

d State Tax returned to Auditor General's Office.

e Local Tax, Interest, and Collection Fee.

f Local Tax, Interest, and Collection Fee refunded A. G. O.

g Local Tax and Interest, before and after sale.

Table No. 286.—Amounts Charged and Credited in Account with Muskegon

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1859 to '74*	\$29,647 27	\$59,977 32	\$68,666 79	\$14,226 74	\$6,203 08	\$10,173 92	-----	\$188,895 07
1875*.....	21,235 78	7,528 62	9,244 73	{ a 797 30 288 10 }	2,108 29	{ b 88 86 c 1,927 28 }	-----	43,213 96
1876*.....	7,788 95	4,943 60	9,877 57	1,313 98	1,357 42	{ b 17 52 c 3,024 77 }	e \$3,773 50	36,497 26
1877*.....	9,306 45	4,576 99	8,021 94	502 20	1,526 32	{ b 17 66 c 705 22 }	e 11,720 01	36,376 79
1878*.....	2,258 74	6,800 14	11,821 67	1,054 73	1,484 43	{ b 22 42 c 6,155 15 }	e 13,647 61	43,244 89
1879*.....	-----	5,392 58	11,027 34	1,279 40	1,312 14	{ b 106 59 c 5,630 32 }	e 14,023 00	38,771 87
1880*.....	-----	7,321 25	9,902 57	{ g 5 01 766 23 }	1,634 46	{ b 80 83 c 15,543 20 }	e 10,142 32	45,395 87
1881*.....	-----	5,110 04	8,188 53	654 53	1,081 46	{ b 24 52 c 9,507 10 }	e 6,599 94	31,166 12
1882*.....	-----	9,170 10	6,399 49	8,046 12	957 19	{ h 37 47 c 4,311 90 }	e 8,423 13	37,345 40
1883+*.....	† 6,280 83	8,193 95	{ + 3,410 04 126 20 }	{ † 779 58 15 43 }	+ 885 74	{ h 25 07 i 19 75 }	tm 6,754 26	26,480 85
1884+*.....	9,063 32	11,833 79	{ † 3,298 72 271 89 }	{ † q 6 94 612 65 2 64 }	{ † 824 02 18 }	{ + 3,668 61 348 80 }	{ h 33 46 i 41 83 }	30,006 75
1885+*.....	2,613 65	7,207 16	567 67	{ † 1,167 19 14 41 }	{ † 190 23 1 36 }	{ † 1 68 523 73 }	{ h 25 80 i 26 45 r 3 35 }	12,342 67
1886†.....	1,470 18	13,233 76	{ † 13 75 1,626 92 }	{ † 162 96 50 63 }	{ † 82 51 2 66 }	{ † 5 63 218 36 }	{ r 5 37 h 22 54 }	16,945 30
Totals....	\$39,665 17	\$150,739 80	\$152,465 82	\$31,746 62	\$19,646 44	\$62,186 88	\$30,243 57	\$568,662 80

\* See Auditor General's Report for 1885, p. 332.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1899.

b Paid D. D. and B. Asylum.

c Paid Michigan Asylum for the Insane.

d Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

e State Bids.

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Taxes, etc., on Part-paid Lands, charged back.

h Paid Institution for the D. and D.

i Error in Taxes, etc., charged back.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$27,134 83	\$3,500 00	\$127,921 62	\$6,590 40	-----	\$166,146 85	\$50,883 05	\$27,134 83
-----	17,277 69	d 130 30	997 08	-----	35,425 01	7,788 96	-----
-----	7,351 79	d 17,019 94	-----	-----	27,190 81	9,306 45	-----
-----	2,539 41	d 5 15	984 13	-----	34,118 05	2,258 74	-----
-----	11,936 27	d 18,849 74	1,330 82	e \$8,773 50	47,855 19	-----	4,110 30
-----	4,110 30	d 14 11	-----	e 11,720 01	49,313 19	-----	10,541 32
-----	10,541 32	d 21,480 21	1,957 36	e 13,647 61	49,592 23	-----	4,196 36
-----	4,196 36	d 44 49	-----	e 10,142 32	35,832 16	-----	4,666 04
-----	4,666 04	d 21,643 43	-----	e 6,599 94	31,064 57	6,280 88	-----
-----	7,731 56	d 29 03	-----	te 8,423 13	17,427 53	9,063 32	-----
-----	11,604 11	d 7 27	2,127 11	tm 6,754 26	27,393 10	2,613 65	-----
-----	2,762 04	d 18,005 72	-----	-----	10,872 49	1,470 18	-----
-----	7,165 88	d 63 33	2,317 75	-----	16,644 07	301 23	-----
-----	14,021 52	d 9 87	1,850 56	-----	-----	-----	-----
-----	-----	d 12,491 31	-----	-----	-----	-----	-----
-----	-----	d 9 07	-----	-----	-----	-----	-----
-----	-----	d 13,352 52	-----	-----	-----	-----	-----
-----	-----	d 16 63	-----	-----	-----	-----	-----
-----	-----	d 1 03	-----	-----	-----	-----	-----
-----	-----	d 11,680 46	-----	-----	-----	-----	-----
-----	-----	d 502 64	-----	-----	-----	-----	-----
-----	-----	d 43 95	-----	-----	-----	-----	-----
-----	-----	d 284 04	-----	-----	-----	-----	-----
-----	-----	d 6 22	-----	-----	-----	-----	-----
-----	-----	d 2,805 60	-----	-----	-----	-----	-----
-----	-----	d 508 47	-----	-----	-----	-----	-----
-----	-----	d 580 79	-----	-----	-----	-----	-----
-----	-----	d 455 75	-----	-----	-----	-----	-----
-----	-----	d 341 85	-----	-----	-----	-----	-----
-----	-----	d 25 15	-----	-----	-----	-----	-----
-----	-----	d 332 02	-----	-----	-----	-----	-----
-----	-----	d 1,000 71	-----	-----	-----	-----	-----
\$50,648 85	\$126,414 90	\$269,980 51	\$20,367 22	\$30,063 77	\$547,375 25	\$39,966 40	\$50,648 85

j Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

k Interest on note referred to in note "i."

l Paid School for the Blind.

m Uncollected Taxes of 1881.

n State Tax returned to Auditor General's Office.

o Local Tax, Interest, and Collection Fee.

p Amount under Sec. 10, Act 197, 1883.

q Transferred to Ottawa County for Taxes of 1855 and 6, returned from said County and charged back.

r Local Tax, Interest, and Collection Fee refunded A. G. O.

s Local Tax and Interest, before and after sale.

Table No. 287.—Amounts Charged and Credited in Account with Newaygo

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1854 to '74*	\$13 15	\$37,996 60	\$48,699 27	\$16,886 41	\$6,100 32	\$95,403 28	-----	\$225,249 12
1875*		3,011 45	11,726 76	a 1,774 50 603 31	546 72	4,707 91		22,370 65
1876*		1,737 44	13,524 77	268 60	1,235 07	e 40 00 7,497 56	f \$6,188 88	30,492 32
1877*		2,517 34	5,368 23	268 38	772 81	8,790 06	f 4,933 57	22,650 39
1878*		3,740 08	8,578 77	567 09	772 73	6,308 32	f 5,376 66	25,343 65
1879*		2,965 92	5,720 61	560 88	713 28	4,131 83	f 7,523 94	21,616 46
1880*		4,026 69	5,012 97	304 47	767 29	e 22 87 5,104 79	f 7,150 05	22,389 13
1881*		2,810 52	7,067 34	864 95	651 20	e 56 08 4,590 89	f 5,188 69	21,209 76
1882*		5,643 13	7,214 06	352 30	684 84	e 186 99 2,754 85	f 6,474 63	23,310 80
1883**		5,042 43	+ 2,188 83 236 10	+ 285 06 16 20	+ 473 18	+ 1,833 58 g 123 84	+ h 7,016 69	17,215 91
1884**	1,413 43	7,282 34	+ 3,582 15 741 15	+ 160 63 1 20	+ 448 65 08	+ 7,148 93 1,895 37	+ g 96 69 k 19 09	22,789 71
1885**	2,010 91	4,435 18	428 24	+ 846 76 27 66	+ 174 06 3 57	+ 1 62 1,904 71	+ k 10 96 g 145 36	9,989 03
1886*	1,151 32	8,174 62	+ 8 64 1,367 36	+ 50 52 65 96	+ 59 72 4 44	+ 2 44 2,118 87	g 106 83	13,110 72
Totals.	\$1,588 81	\$80,383 83	\$171,465 25	\$23,904 88	\$13,468 05	\$124,714 79	\$50,212 04	\$477,737 65

\* See Auditor General's Report for 1885, p. 384.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in Taxes, etc., charged back.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged : under Sec. 124; also, under Secs. 108-9, Tax Law.

e Paid D., D. and B. Asylum.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$221,957 44	\$297 28	\$220,424 18	\$24,209 30		\$466,888 20	\$13 15	\$241,652 23
		b 1 20					
19,894 79		c 57 84	2,327 20		45,767 37		23,396 72
		d 43 71					
23,396 72		c 23,642 63					
		c 108 81	2,173 36		39,049 16		8,556 84
8,556 84		c 13,375 27					
		c 82 62	1,516 15	f \$6,188 88	31,313 93		8,663 54
8,663 54		c 14,969 14					
		c 330 29	1,564 25	f 4,963 57	33,386 51		8,044 86
		d 3 03					
8,044 86		c 17,892 93	1,360 76	f 5,376 66	28,147 89		6,531 43
		c 107 67					
6,531 43		c 13,257 94	1,297 67	f 7,523 94	27,305 38		4,916 25
		c 53 48					
4,916 25		c 11,898 86					
		c 44 20	1,261 21	f 7,150 05	27,289 21		6,079 45
6,079 45		d 73 80					
		c 13,843 70	1,109 84	f 5,168 69	26,832 85		3,522 05
		d 373 94					
		c 20 17					
		d 14,080 76					
		i 763 28					
+ 3,522 05	4,349 76	j 70 67	+ 586 46	ff 6,474 63	15,802 48	1,413 43	
		tc 30 63					
	+ 2,599 32	tc 114 74					
	6,752 27	j 1,309 45	+ 430 81	th 7,016 69	20,778 80	2,010 91	
		j 2,555 52					
	+ 2,529 26	j 667 83					
	4,283 36	j 1,224 60	+ 132 63		8,837 71	1,151 32	
		tc 8 21					
	+ 868 90	i 1,105 99	+ 46 59		13,660 42		549 70
	9,398 06	i 2,232 67					
\$311,263 87	\$31,078 24	\$354,770 96	\$38,016 23	\$49,833 11	\$785,061 91	\$4,588 81	\$311,913 07

f State bids.

g Paid Institution for the D. and D.

h Uncollected Taxes of 1881.

i State Tax, returned to Auditor General's Office.

j Local Tax, Interest and Collection fee.

k Local Tax, Interest and Collection fee refunded A. G. O.

l Local Tax and Interest, before and after sale.



Table No. 288.—Amounts Charged and Credited in Account with Oakland

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$44,579 70	\$552,684 14	\$39,256 25	\$4,463 07	\$21,653 41	\$5,759 81	-----	\$668,396 38
1875*.....	807 68	37,643 10	2,688 94	218 08	1,236 10	a 38 69	-----	43,631 50
1876*.....	298 21	21,718 02	1,526 49	473 43	718 67	a 39 69	c \$377 83	25,152 34
1877*.....	249 19	30,036 44	2,821 98	159 33	983 82	-----	c 764 15	35,014 91
1878*.....	2,401 54	44,625 89	2,350 00	32 69	1,550 28	-----	c 708 21	51,668 56
1879*.....	431 01	35,388 80	2,090 52	e 12 68 590 60	f 2 26 1,155 58	-----	c 513 96	40,115 41
1880*.....	163 01	48,045 67	1,787 77	182 28	1,484 61	-----	c 362 09	52,025 43
1881*.....	53 91	38,534 63	1,653 12	134 47	1,048 75	-----	c 513 45	39,938 33
1882*.....	129 82	37,033 06	1,249 37	27 58	939 57	202 01	c 391 02	40,072 41
1883*†.....	-----	33,060 92	+ 601 42 104 55	+ 3 80 23 79	+ 114 24	+g 19 75	h2,204 38	36,162 85
1884*+.....	1,950 19	47,790 30	+ 448 30 244 40	+ 2 37	+ 158 86	+ 476 73 1,963 43	g 51 30	53,085 78
1885*+.....	301 06	29,106 86	213 45	+1,242 40 8 98	+ 11 19 88	+ 10 17 46	g 38 95 k 2 56	30,937 67
1886†.....	1,317 43	53,645 97	+ 2 95 458 62	+ 9 88 24 17	+ 88 04 1 67	+ 46 44 60 70	l 9 28 k 17 10	55,682 23
Totals....	\$52,682 75	\$1,004,342 80	\$57,596 13	\$7,539 56	\$31,146 68	\$3,624 81	\$5,949 16	\$1,167,883 89

\* See Auditor General's Report for 1885, p. 396.

† Under New Tax Law unless preceded by +.

a Paid D. D. and B. Asylum.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c State Bids.

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$3,752 49	\$516,968 77	\$87,172 59	\$18,777 08	390 61	\$681,761 49	\$45,387 88	\$3,752 49
-----	36,963 77	2 51	1,069 69	-----	42,338 88	296 21	
-----	20,084 81	4,277 41	684 52	-----	24,903 15	249 19	
-----	26,296 41	4,184 32	1,065 24	c 377 83	32,613 87	2,401 54	
-----	44,234 17	4,803 89	1,639 60	c 764 15	51,387 55	431 01	
-----	35,281 41	10 94	1,251 69	c 708 21	39,962 40	168 01	
-----	47,323 77	4,538 69	1,573 17	c 513 96	51,971 52	58 91	
-----	32,727 82	11 52	1,121 65	c 362 09	36,808 51	129 82	
-----	36,558 22	2,549 10	1,041 67	c 513 45	40,141 83	-----	68 92
-----	32,843 89	2,596 95	57 34	+c 391 02	34,212 66	1,960 19	
+ 68 92	+ 600 81	250 68	+ 57 34	+c 391 02	34,212 66	1,960 19	
-----	+ 420 66	9 76	+ 126 89	+h 2,204 38	52,784 72	301 06	
-----	49,697 33	335 70	+ 8 61	-----	29,620 24	1,317 43	
-----	+ 162 51	227 85	+ 48 77	-----	55,523 71	158 52	
-----	29,154 21	67 06	-----	-----	-----	-----	
-----	+ 1,231 06	423 68	-----	-----	-----	-----	
-----	53,710 10	11 10	-----	-----	-----	-----	
-----	-----	-----	-----	-----	-----	-----	
\$3,821 41	\$963,399 22	\$117,211 83	\$23,505 87	\$5,925 70	\$1,123,864 08	\$52,841 27	\$3,821 41

d Taxes, etc., on part-paid Lands, collected at Land Office.

e Error in credit of Delinquent Tax of 1875.

f Interest on error referred to in note "e."

g Paid School for the Blind.

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee.

k Paid Institution for D. and D.

l Local Tax, Interest and Collection Fee refunded at A. G. O.

m Local Tax and Interest, before and after sale.

Table No. 289.—Amounts Charged and Credited in Account with Oceana

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by Stat Treasurer.	Miscella- neous Debits.	Total Debits.
1856 to '74*	-----	\$28,507 72	\$62,475 57	\$13,981 72	\$5,295 16	\$68,266 74	-----	\$178,528 91
1875*	-----	4,517 17	6,116 12	a 1,050 97 397 89	575 49	5,476 64	-----	18,134 28
1876*	-----	2,606 16	8,159 99	297 97	1,052 28	8,811 08	d \$6,380 46	26,807 89
1877*	-----	2,860 62	4,602 61	432 80	885 78	7,686 23	d 8,281 28	24,749 27
1878*	-----	4,250 08	5,752 95	e 3 16 1,365 08	859 78	9,239 65	d 4,824 97	26,295 67
1879*	-----	3,370 36	4,064 42	933 80	588 00	3,537 00	d 5,870 34	18,408 72
1880*	-----	4,575 78	4,775 53	1,073 83	764 90	6,642 43	d 5,524 27	23,356 74
1881*	-----	3,198 77	5,012 15	472 70	532 21	3,757 05	d 4,774 24	17,742 12
1882*	-----	4,232 35	2,755 03	186 59	475 33	2,050 64	d 4,559 26	15,239 20
1883†	-----	3 781 82	+1,138 76 282 92	+ 420 23 3 90	+ 305 82	+ 923 11	+ f 5,375 62 g 3 22	12,185 40
1884†	\$591 43	5,461 74	+1,598 10 242 45	+ 554 52 1 99	+ 312 77 14	+5,264 90 1,318 36	k 28 15 j 2 64	15,377 69
1885†	1,125 72	3,326 40	355 41	+ 138 15 8 90	+ 93 80 76	+ 83 606 56	l 81 62 k 46 78 j 5 03	5,789 96
1886†	169 50	6,120 97	+ 37 17 1,315 56	+ 97 84 15 59	+ 6 73 91	+ 72 673 82	j 19 94 i 132 97	8,601 72
Totals.	\$1,896 65	\$76,814 94	\$109,624 74	\$21,487 43	\$11,749 86	\$123,755 71	\$45,911 24	\$391,230 57

\* See Auditor General's Report for 1885, p. 388.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Twice charged: under Sec. 124; also under Secs. 106-9, Tax Law.

d State Bids.

e Once credited as gain under Sec. 124, Tax Law; now charged back because the sale was made void.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$191,219 84	\$79 85	\$173,700 58	\$20,128 24		\$385,127 99		\$206,601 08
15,381 74		b 25 98 c 75 54 20,569 55	1,883 19		37,965 95		19,831 67
19,831 67		c 6 65 b 20 53 16,140 05	2,028 13		38,037 01		11,219 12
11,219 12		c 7 84 13,004 85	1,026 42	d \$6,880 46	32,238 19		7,488 92
7,488 92		c 8 82 15,263 94	1,541 86	d 8,281 23	32,584 77		6,289 10
6,289 10		b 9 01 c 8 82 13,585 38	1,215 39	d 4,824 97	26,862 47		7,478 75
7,478 75		b 7 73 c 11 87 12,943 03	1,309 63	d 5,870 34	27,521 35		4,164 61
4,164 61		c 78 89 10,371 01	973 74	d 5,524 27	21,112 32		3,370 20
3,370 20		b 9 54 c 9 66 8,679 31	733 54	d 4,774 24	17,576 59		2,317 39
+ 2,317 39	3,436 95	h 504 35 i 371 46 +b 2 88 +c 19 81	+ 401 58	+d 4,559 26	11,593 97	\$591 43	
	+ 1,545 91 5,775 05	+b 11 88 h 531 60 i 672 39	+ 319 71	+f 5,375 62	14,251 97	1,125 72	
	+ 1,361 85 3,320 56	+b 66 67 b 12 27 i 386 63	+ 72 47		5,620 46	169 50	
	+ 111 52 7,086 05	+c 21 13 h 583 16 m 690 23	+ 4 58		8,476 87	126 05	
\$268,760 84	\$22,697 74	\$288,692 26	\$32,238 48	\$45,590 39	\$657,979 71	\$2,011 70	\$268,760 84

f Uncollected Taxes of 1881.

g Interest on State Tax collected in County after Feb. 1st, by Township Treasurer.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection Fee.

j Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

k Paid School for the Blind.

l Paid Institution for the D. and D.

m Local Tax and Interest, before and after sale.

Table No. 290.—Amounts Charged and Credited in Account with Ogemaw

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1876*				\$32 16				\$32 16
1877*	\$32 16	\$915 40	\$580 69	270 18	\$36 35			1,834 78
1878*		1,860 03	1,682 31	475 55	430 98	\$2,182 26	* \$8,454 59	12,575 72
1879*		1,078 52	4,560 41	1,970 02	1,088 08	10,597 87	* 12,066 92	31,361 82
1880*		1,464 25	1,541 37	3,108 82	1,196 91	11,739 26	* 14,556 02	33,610 63
1881*		1,022 01	1,437 21	4,381 65	1,043 56	19 48 18,189 92	* 4,213 28	30,307 11
1882*		2,116 17	3,382 19	1,014 67	684 49	2,000 38	* 11,160 66	20,418 56
1883*†		1,890 91	+ 252 38 51 87	+ 186 27 11 86	+ 832 66	+ 13,320 52	+† 6,501 38	23,047 85
1884*†		2,730 88	+ 2,925 24 180 80	+ 271 11 1 98	+ 330 80 14	+ 7,048 48 3,465 52	+ 2 59 * 293 73	17,201 27
1885*†	733 11	1,663 18	287 85	+ 131 84 18 64	+ 170 10 1 67	+ 1 50 3,760 14	+ 175 03	6,943 06
1886†		3,065 48	714 19	+ 4 27 36 29	+ 9 23 2 82	+ 07 7,318 50	+ 25 63	11,179 48
Totals.....	\$765 27	\$17,306 83	\$17,546 51	\$11,918 31	\$5,819 79	\$79,708 90	\$55,451 83	\$188,512 44

\* See Auditor General's Report for 1885, p. 390.

† Under new Tax Law unless preceded by †

a State bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid Eastern Asylum for Insane.

d Cash of J. F. and D. W. Rust *et al.*, under decree of Circuit Court.

e Error in Taxes, etc., charged back.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
		\$10,366 20	\$420 48		\$10,786 68	\$32 16	\$8,951 90
\$8,951 90		19,919 96	1,439 68		30,311 49		17,735 77
17,735 77		b 5 54	2,376 94	a \$6,454 50	46,013 98		14,653 16
14,652 16		19,441 14	2,186 41	a 12,066 92	41,998 50		8,887 96
8,887 96	d \$1,017 62	13,093 10	1,943 50	a 14,558 02	40,233 94		9,976 83
9,976 83		b 82 17	1,357 90	a 4,213 28	29,329 19		8,910 63
		14,344 67					
		e 2 95					
		13,778 23					
+ 8,910 63	1,300 08	b 51 00	+ 1,209 67	+a 11,160 66	24,092 13		1,044 28
		h 626 30					
		h 333 79					
1,044 28	+ 1,088 85	g 626 30	+ 368 08	+f 6,501 38	16,468 16	738 11	
	2,157 20	h 4,361 32					
		b 46 77					
	+ 2,439 77	h 3,660 70	+ 131 42		8,265 08		1,321 97
	1,118 54	g 337 83					
		g 326 12					
	+ 133 87	k 6,048 48	+ 7 30		11,412 81		233 33
	3,064 71	b 10 36					
\$70,961 50	\$12,550 64	\$109,233 73	\$11,441 28	\$54,954 85	\$258,962 00	\$765 27	\$71,214 83

f Uncollected taxes of 1881.  
g State Tax returned to Auditor General's Office.  
h Local Tax, Interest, and Collection Fee.  
i Local Tax, Interest, and Collection Fee refunded A. G. O.  
j Amount paid Eastern Asylum for Insane.  
k Local Tax and Interest before and after sale.

Table No. 291.—Amounts Charged and Credited in Account with Ontonagon

Years	Amounts Charged to County.							
Closing June 30.	Debit Balance Brought Forward.	State Tax	Collected by Co. Treasurer.	Taxes etc., Charged Back.	Interest Charged in Account.	Cash Paid (Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1857 to '74*	\$20 00	\$31,148 51	\$57,208 56	\$24,738 62	\$4,542 13	\$50,072 43	-----	\$167,725 25
1875*		1,878 57	2,162 51	{ a 6,002 61 163 03 }	366 94			11,173 66
1876*		1,063 83	3,626 71	231 92	562 68	d 780 75	e \$10,763 22	17,049 11
1877*		800 97	3,652 89	1,568 76	871 76	8,287 08	e 10,464 86	25,646 30
1878*		1,190 03	5,032 30	69 33	968 02	{ d 733 65 6,807 68 }	e 13,651 07	28,452 06
1879*		943 70	1,540 56	259 26	1,035 24	11,487 57	e 14,390 71	29,657 04
1880*		1,281 22	3,627 50	209 18	1,321 93	14,338 63	e 17,212 69	37,991 15
1881*		894 26	2,026 23	{ 606 89 265 63 }	1,412 55	{ d 2,412 33 h 6 75 14,588 19 }	e 14,080 26	36,283 09
1882*		2,821 57	1,861 55	5,130 31	1,446 27	{ j 23 15 17,877 44 }	e 14,757 98	43,418 22
1883+*		2,521 22	{ + 1,052 66 36 86 }	{ + 637 29 19 35 }	+ 1,156 48	{ +12,885 70 j 29 50 }	tk 14,636 37	32,975 43
1884+*	703 42	3,641 16	{ + 946 74 96 46 }	{ +13,947 03 85 40 }	{ + 707 73 5 99 }	{ +15,255 16 2,192 51 }	j 37 28	37,618 88
1885+*	12,000 59	2,217 59	399 54	{ + 5,189 36 56 05 }	{ + 993 59 32 51 }	5,373 55	{ n 99 j 40 00 }	26,283 77
1886+*	10,299 51	4,087 31	993 07	{ + 9 00 o 242 41 16 }	{ + 650 40 84 71 }	3,822 45	{ d 2,534 02 n 63 }	22,713 67
Totals...	\$23,018 52	\$54,509 94	\$84,259 14	\$30,011 59	\$16,158 93	\$166,484 50	\$112,550 03	\$516,987 65

\* See Auditor Generals' Report for 1885, p. 302.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c Mining Tax collected during fiscal year.

d Paid Michigan Asylum for Insane.

e State Bids.

f Error in credit of Delinquent Taxes.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$286,415 55	\$1,835 19	\$146,081 80	\$26,455 51	\$1,401 93	\$472,189 78	\$20 00	\$304,484 53
8,068 98		98 53 } 13,455 35 }	1,115 34	c 122 92	22,861 12		11,687 46
11,687 48		127 85 } 12,239 26 }	5 83 } 1,331 97 }	c 154 26	25,546 13		8,497 02
8,497 02		16,757 53	1,854 24	c 117 26 e 10,763 22	37,989 27		12,342 97
12,342 97		15,866 83	2,068 90	c 81 09 e 10,464 86	40,819 15		12,367 07
12,367 07		18,647 47	2,338 16	c 108 12 e 13,661 07	47,126 89		17,469 85
17,469 85		17,869 63	2,711 75	c 91 46 e 14,380 71	52,593 40		14,542 25
14,542 25		19,536 05	2,753 38	c 312 84 e 17,212 69	54,657 21		18,374 12
18,374 12		20,997 01	2,704 28	c 157 05 e 14,060 26	56,292 72		12,874 50
+ 12,874 50	1,934 22	590 65 } 187 66 }	+ 1,688 53	+ c 238 52 e 14,757 98	32,272 01	708 42	
	+ 2,043 91	1,231 70 } 2,980 50 }	+ 820 82	+ k 14,636 37 c 150 65	25,618 29	12,000 59	
	+ 3,754 34	492 47 } 4,037 21 }	+ 198 62	c 170 16	15,994 26	10,289 51	
	+ 10,866 95	808 62 } 3,435 25 }	+ 130 26	c 55 15	14,136 59	8,577 08	
	+ 228 85						
	+ 6,183 92						
	+ 3,523 89						
\$412,639 77	\$30,370 77	\$295,740 67	\$46,187 09	\$113,086 52	\$898,086 82	\$31,590 60	\$412,639 77

g Interest on error referred to in note "f."

h Paid D., D. and B. Asylum.

i Error in credit of Returns—Taxes of 1879.

j Paid Institution for the D. and D.

k Uncollected Taxes of 1881.

l State Tax returned to Auditor General's Office.

m Local Tax, Interest, and Collection Fee.

n Local Tax, Interest and Collection Fee refunded A. G. O.

o Error in credit of State Taxes of 1883.

p Local Tax, and interest, before and after sale.



Table No. 292.—Amounts Charged and Credited in Account with Osceola

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1869 to 1874*	\$887 94	\$3,629 41	\$18,655 78	\$6,784 44	\$2,851 09	\$49,984 72		\$82,773 38
1875*		1,276 27	29,518 88	a 187 47 290 04	93 <sup>3</sup> 40	13,355 24		55,481 30
1876*		736 34	c 8,818 48	323 41	1,376 95	15,596 57	d \$4,967 16	31,532 93
1877*		2,289 49	7,155 25	517 47	909 03	10,051 84	d 5,094 31	26,016 39
1878*		3,400 07	9,685 99	378 98	968 63	8,789 82	d 6,227 04	29,450 53
1879*		2,696 29	4,956 21	e 4 05 281 11	875 67	8,969 87	d 6,784 10	24,467 30
1880*		3,690 02	c 4,817 93	191 98	828 93	9,196 51	d 3,454 60	22,168 66
1881*		2,555 02	4,285 71	183 44	579 77	5,520 36	d 3,596 76	16,711 06
1882*		2,526 96	4,563 99	191 55	676 53	5,208 51	d 5,499 63	19,667 17
1883†		3,151 51	+ 2,040 97 114 32	+ 46 88 13 08	547 16	+ 5,091 79	+b 5,918 64 3 75	16,928 10
1884†	398 57	4,551 46	+ 3,123 38 256 62	+ 114 00 17	+ 372 93 01	+ 16,452 36 3,779 41	1 22	19,050 13
1885†	435 67	2,771 98	386 67	+ 41 39 6 41	+ 145 24 47	+ 1 31 3,581 98	1 5 54	7,376 66
1886†		5,109 14	899 07	+ 41 21 8 51	+ 11 73 68	+ 215 82 2,142 30	1 24 16	8,452 62
Totals....	\$1,722 18	\$39,353 56	\$109,301 38	\$9,505 57	\$11,078 23	\$147,828 41	\$41,586 91	\$360,376 33

\* See Auditor General's Report for 1885, p. 394.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Error in charge for Taxes, etc., collected by County Treasurer.

d State Bids.

e Error in amount charged county on Tax of 1871.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits	County Debit.	County Credit.
\$32,177 21		\$114,446 83	\$9,107 67	\$45 02	\$185,776 83	\$387 94	\$103,891 29
41,714 18	\$174 19	181 30	4,330 27		80,503 82		25,022 52
25,022 52		34,108 85					
11,583 77		322 85	2,395 55		43,416 70		11,583 77
11,811 90		15,075 78	1,843 48	d 4,987 16	37,828 29		11,811 90
11,127 59		223 18	1,960 10	d 5,094 81	40,578 12		11,127 59
7,818 72		19,185 70	1,618 48	d 6,227 04	32,286 02		7,818 72
6,500 80		162 22	1,370 68	d 6,784 10	28,699 46		6,500 80
8,636 79		21,559 69					
		200 86					
		13,112 06					
		386 18					
		12,309 83					
		10 00					
		59 22	1,193 91	d 3,454 60	25,347 85		8,636 79
		14,129 07					
		75 03	1,181 78	d 3,586 76	26,205 70		6,588 58
		12,725 34					
		455 61					
+ 6,538 53	2,718 60	444 61	+ 746 43	+d 5,499 63	16,529 53	398 57	
		126 12					
		672 23					
	+ 2,437 53	5,021 24	+ 386 72	+h 5,918 64	18,614 46	435 67	
	4,127 55	70 55					
		253 94					
	+ 2,109 22	82 14	+ 111 84		8,293 68		917 02
	2,842 67	2,733 79					
		410 08					
917 02	+ 12	593 47	+ 14 88	m 88	9,216 61		763 99
	5,539 02	2,124 28					
		26 04					
\$193,849 03	\$19,749 80	\$371,838 18	\$26,231 92	\$41,598 14	\$553,267 07	\$1,722 18	\$184,613 02

f Error in charge of Redemptions received in March, 1880.

g Interest on error referred to in note "f."

h Uncollected Taxes of 1881.

i Interest on State Tax collected in county after February 1st, by Township Treasurer.

j State Tax returned to Auditor General's Office.

k Local Tax, Interest, and Collection Fee.

l Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

m Error in charge of Delinquent Local refunded A. G. O.

n Local Tax and Interest, before and after sale.

Table No. 293.—Amounts Charged and Credited in Account with Oscoda

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treas- urer.	Miscella- neous Debits.	Total Debits.
1881*				\$105 25				\$105 25
1882*	\$105 25	\$1,410 79	\$513 10	58 94	\$44 60			2,132 68
1883*†		1,280 61	+ 184 91 63 60	+ 27 05 9 98	+ 379 30	+ \$5,438 51	+ \$3,897 49	11,261 43
1884*†		1,820 59	+ 1,922 83 107 54	+ 54 35 8 81	+ 190 84 62	+ 4,385 84 6,437 80		14,029 22
1885*†		1,108 79	e 10 77 221 79	+ 83 80 60 69	+ 132 11 16 73	+ 1 16 7,846 91	f 8 06	9,490 81
1886†		2,043 66	+ 4 88 280 39	+ 13 95 26 88	+ 6 14 12 04	+ 23 7,685 35	h 88 f 1 42	10,075 82
Totals.	\$105 25	\$7,644 44	\$3,300 81	\$119 68	\$782 38	\$31,795 80	\$3,907 85	\$47,995 21

\* See Auditor General's Report for 1885, p. 306.

† Under New Tax Law unless preceded by †.

a Uncollected Taxes of 1881.

b State Tax returned to Auditor General's Office.

County since the Organization thereof.

Amounts Credited to County.						Account, June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
		\$11,291 32	\$362 27		\$11,653 59	106 25	\$9,520 91
+ \$9,520 91	\$181 66	b 1,069 97 c 1,345 89	+ 668 46		12,784 89		1,523 46
1,523 46	+ 281 09 678 83	b 1,277 85 c 8,665 65	+ 228 24	ta \$3,897 49	16,584 37		1,655 15
1,655 15	+ 1,918 12 82 09	d 1 76 b 596 48 c 5,621 25	+ 102 08		9,975 15		484 34
484 34	+ 90 36 1,827 11	b 1,185 29 g 7,724 00	+ 4 71		10,815 81		739 99
\$12,183 86	\$4,559 26	\$38,809 46	\$1,363 74	\$3,897 49	\$61,813 81	\$106 25	\$13,923 85

c Local Tax, Interest, and Collection fee.  
d Taxes, etc., on Part-paid Lands, Collected at Land Office.  
e Error in charge Del. State received by County Treasurer, 1884.  
f Local Tax, Interest, and Collection fee refunded A. G. O.  
g Local Tax and Interest, before and after sale.  
h Erroneously charged to Osceola County.

Table No. 294.—Amounts Charged and Credited in Account with Otsego

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1875*				\$56 71				\$56 71
1876*	\$56 71		\$275 28	71 62	\$7 59			411 20
1877*		\$743 76	212 78	30 61	227 67	\$3,585 21	a \$634 27	5,334 30
1878*		1,105 02	127 90	178 48	334 29	4,596 85	a 1,986 61	8,281 15
1879*		876 29	622 20	169 28	378 71	5,900 54	a 1,463 86	9,410 88
1880*		1,189 70	580 64	63 14	387 49	c 56 04 4,935 48	a 1,924 73	9,087 20
1881*		830 38	454 67	208 23	319 81	b 59 50 4,986 82	a 1,833 26	8,687 67
1882*		2,116 17	1,201 88	77 77	413 68	d 62 17 5,232 55	a 1,865 92	11,000 14
1883*†		1,890 91	{ † 200 95 164 12 }	{ † 9 19 20 81 }	† 275 27	† 4,469 20	† 1,977 58	9,007 53
1884*†		2,730 88	{ † 697 63 456 59 }	{ † 298 43 5 99 }	{ † 113 29 30 84 }	{ † 2,440 10 3,562 67 }	{ b 66 93 d 29 87 }	10,422 72
1885*†	2,615 95	1,663 18	356 41	{ † 1,214 35 77 88 45 16 }	{ † 78 09 125 55 }	{ † 43 39 4,900 98 }	{ d 22 37 g 211 27 h 1,531 72 }	12,896 30
1886†		3,065 48	{ † 1 66 448 44 }	{ † 14 08 56 64 }	{ † 5 54 3 44 }	{ † 11 5,904 61 }	{ b 9 15 d 32 36 }	9,541 51
Totals...	\$2,672 66	\$16,211 77	\$5,801 15	\$2,592 87	\$2,651 26	\$50,758 20	\$13,439 40	\$94,127 31

\* See Auditor General's Report for 1885, p. 396.

† Under New Tax Law unless preceded by †.

a State bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D., D. and B. Asylum.

d Paid Institution for the D. and D.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
		\$4,381 82	\$182 58		\$4,564 40	\$56 71	\$4,153 20
\$4,153 20		b 14 15	563 87		11,509 67		6,175 37
6,175 37		b 6,778 45	688 53	a' \$534 27	13,909 09		5,627 94
5,627 94		b 702 51	752 26	a 1,936 61	14,992 96		5,582 08
5,582 08		b 5,808 41	709 86	a 1,463 86	14,103 20		5,016 00
5,016 00		b 254 14	717 91	a 1,924 73	14,296 37		5,708 70
5,708 70		b 6,422 01	718 86	a 1,833 26	15,689 37		4,689 23
+ 4,689 23	\$400 00	b 6,171 01	+ 426 21	ta 1,865 92	9,543 96		536 45
		tb 199 54					
536 45	+ 268 95	f 608 75	+ 129 33	te 1,977 58	7,906 77	2,615 96	
	1,118 23	g 1,354 33					
		tb 23 83					
	+ 2,179 32	f 1,080 23	+ 50 17		13,613 17		726 87
	3,298 21	g 2,582 28	90 03				
		b 89 89					
726 87	+ 80 81	tb 7 39	+ 4 38		10,069 06		517 54
	2,860 35	f 1,299 63					
		g 6,698 42					
		b 68 00					
		k 5,460 74					
		f 882 90					
\$38,215 84	\$10,195 87	\$35,208 10	\$5,063 99	\$11,536 23	\$130,188 08	\$2,672 66	\$38,733 38

e Uncollected Taxes of 1881.

f State Tax returned to Auditor General's Office.

g Local Tax, Interest, and Collection fee.

h Local Tax, Interest, and Collection fee refunded A. G. O.

i Unpaid Sales of 1884, charged under Sec. 75, Act 9, 1882.

j Paid Eastern Asylum for Insane.

k Local Tax and Interest, before and after sale.

Table No. 295.—Amounts Charged and Credited in Account with Ottawa

Amounts Charged to County.								
Years								
Closing June 30.	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to '74*	\$78,633 02	\$119,170 29	\$165,788 53	\$11,232 08	\$15,408 10	\$23,090 04	-----	\$413,922 06
1875*.....	20,799 07	12,045 79	8,426 13	{ a 970 80 428 59 }	2,101 48	-----	-----	44,711 86
1876*.....	21,994 39	6,949 76	7,663 70	6,028 67	2,399 99	f 21 29	g \$10,038 14	55,096 94
1877*.....	36,445 94	8,581 84	6,942 44	519 33	3,426 68	f. 13 36	g 10,070 73	65,999 32
1878*.....	29,749 48	12,750 25	9,787 82	{ j 32 95 1,110 16 }	{ k 16 08 3,365 62 }	-----	g 12,013 88	68,735 24
1879*.....	39,322 93	10,111 09	6,371 75	877 61	3,608 21	f 15 32	g 8,351 16	68,658 07
1880*.....	37,470 12	13,727 34	5,501 38	228 78	3,524 53	f 13 62	g 7,399 53	67,865 30
1881*.....	41,319 06	9,581 32	4,925 67	{ l 123 00 773 19 }	3,551 06	f 37 32	g 4,734 17	65,044 79
1882*.....	42,724 80	11,991 66	4,486 04	6,666 18	3,627 21	{ m 59 30 n 131 83 }	g 4,976 91	74,663 93
1883*+.....	+ 49,896 77	10,715 15	{ + 1,471 03 74 14 }	{ + 203 78 16 96 }	+ 3,768 80	+m 51 34	+p 5,102 10	71,303 07
1884*+.....	50,772 97	15,474 96	{ + 1,530 86 187 60 }	{ + 832 84 1 55 }	{ + 3,640 96 11 }	{ + 1,446 07 576 74 }	m 58 18	74,527 33
1885*+.....	36,326 93	9,424 76	{ + 4 72 344 25 }	{ + 461 92 25 22 }	{ + 2,549 27 7 06 }	284 18	m 42 80	49,471 10
1886+.....	37,267 44	17,371 08	1,426 70	{ + 69 83 23 09 }	{ + 2,601 51 72 45 }	-----	m 67 23	58,999 33
Totals.	\$522,662 92	\$267,896 29	\$224,922 76	\$30,635 03	\$53,568 10	\$26,363 41	\$62,849 83	\$1,178,897 34

\* See Auditor General's Report for 1885, p. 398.

+ Under New Tax Law unless preceded by f.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Error in charge for Taxes, etc., collected by County Treasurer.

e Interest on error referred to in note "b."

f Paid D. D. and B. Asylum.

g State Bids.

h Error in credit of Delinquent Taxes.

i Interest on error referred to in note "b."

j Unpaid sales of 1870; charged under Sec. 1105, C. L., 1871.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$98,966 10	\$18,268 61	\$276,859 53	\$19,035 11	\$386 72	\$418,516 07	\$99,372 09	\$98,966 10
	4,422 57	b 14 49 c 273 37 d 62 72 e 17,171 40 f 483 79 g 17 44 h 15,519 96 i 19 44 j 18,276 52 k 253 45 l 15,918 66 m 15 44 n 14,402 31 o 880 80 p 10,436 01 q 182 88 r 8,663 21 s 84 30 t 3,204 02 u 7,153 00 v 445 06 w 561 81 x 121 96 y 55 50 z 14,423 59 aa 6 94 ab 98 36 ac 635 66 ad 149 82 ae 7 58 af 15 00 ag 151 71 ah 40 69 ai 381 30 aj 34 96 ak 4 51 al 403 87 am 678 19	e 2 92 f 770 00 g 20 24 h 674 88 i 1,396 04 j 1,100 96 k 1,276 86 l 867 92 m 839 91 n 634 62 o 429 13 p 317 96 q 81 18 r 2 31 s 63 15		22,717 47 18,650 00 36,249 84 29,412 31 31,187 95 26,546 24 22,319 99 24,767 16 20,580 10 38,200 40 12,203 66 18,578 18	21,994 29 36,445 94 29,749 48 39,322 93 37,470 12 41,319 06 42,724 80 49,896 77 50,772 97 36,326 98 37,267 44 40,321 15	
\$98,966 10	\$117,007 91	\$406,318 83	\$27,513 10	\$63,073 34	\$714,879 37	\$562,964 07	\$98,966 10

k Interest on amount referred to in note "j."

l Error in credit of Returns—Taxes of 1879.

m Paid Institution for D. and D.

n Paid under Act 28, 1875, for services of troops to quell riot.

o Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

p Uncollected Taxes of 1881.

q State Tax returned to Auditor General's Office.

r Local Tax, Interest, and Collection fee.

s Transferred from Muskegon County for Taxes of 1855-6, returned from Ottawa County and charged back.

t Amount under Sec. 10, Act 197, 1883.

u Local Tax and Interest, before and after sale.



Table No. 296.—Amounts Charged and Credited in Account with Presque Isle

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1871 to '74*.	\$99 35	\$1,835 03	\$3,254 02	\$2,180 41	\$902 87	\$12,493 08	-----	\$20,444 76
1875*.		645 32	5,500 18	1,157 25	464 13	3,694 25	-----	11,461 13
1876*.		372 31	2,896 31	79 83	99 99	4,400 00	-----	7,768 44
1877*.		858 18	13,877 89	199 06	834 03	3,731 49	a \$3,951 64	26,452 29
1878*.		1,275 03	15,068 94	{ c 609 54 563 35 }	{ d 125 68 968 01 }	{ e 116 71 4,956 11 }	a 7,602 74	31,263 11
1879*.		1,011 11	5,212 09	694 00	863 31	8,567 15	a 7,981 53	24,329 19
1880*.		1,372 73	15,098 51	237 69	1,550 40	{ f 53 38 18,070 50 }	a 11,004 31	47,387 50
1881*.		958 13	9,780 30	646 51	1,011 48	{ f 182 62 10,210 96 }	a 8,883 63	31,706 63
1882*.		1,763 47	8,769 46	301 72	1,501 44	{ f 126 88 15,635 50 }	a 12,911 12	41,009 54
1883*†.		1,575 75	{ +1,493 90 211 62 }	{ + 107 56 20 03 }	+ 1,307 84	+ 21,908 81	+g 8,877 01	35,498 42
1884*†.		2,275 73	{ +1,783 29 212 51 }	{ + 229 33 5 36 }	{ + 441 85 38 }	{ + 10,092 52 12,367 00 }	-----	27,406 57
1885*†.		1,385 99	283 41	{ + 266 02 81 80 }	{ + 81 56 7 46 }	{ + 19 04 10,815 51 }	{ j 26 81 k 48 44 }	13,015 04
1886†.		2,554 57	{ + 39 33 407 09 }	{ + 49 39 105 71 }	{ + 21 13 8 86 }	{ + 61 75 11,548 36 }	k 41 97	14,538 16
Totals.....	\$99 35	\$17,888 35	\$33,813 85	\$7,510 06	\$9,888 43	\$152,076 55	\$61,328 20	\$332,599 78

\* See Auditor General's Report for 1885, p. 400.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on part-paid lands collected at Land Office.

c Unpaid sales of 1874, charged under Sec. 1105, C. L., 1871.

d Interest on amount referred to in note "c."

e Paid Michigan Asylum for Insane.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$14,447 50		\$28,948 83	\$2,204 36		\$45,595 69	\$99 35	\$25,250 28
18,802 78		5,303 99	969 15		17,075 22		5,614 79
5,614 79		14,089 62	975 45		20,679 86		12,891 42
12,891 42		b 8 62	1,888 11		38,702 72		12,850 43
		23,914 57					
12,250 43		b 49 81	1,996 89	a \$3,951 64	40,909 45		9,646 84
		22,664 18					
9,646 84		b 63 50	2,170 11	a 7,602 74	46,083 61		21,754 42
		26,600 22					
21,754 42		b 57 38	2,906 71	a 7,081 33	56,298 71		8,881 21
		23,568 87					
8,881 21		b 49 99	2,439 53	a 11,004 31	52,425 81		20,721 68
		30,050 27					
20,721 68		b 151 45	2,808 09	a 8,883 63	59,829 81		18,819 77
		27,284 48					
+ 18,819 77	\$539 89	+b 159 99	+ 1,995 21	+a 12,911 12	36,050 80		552 18
		h 1,036 40					
		l 588 82					
552 18	+ 1,758 80	+b 52 84	+ 504 12	+g 8,877 01	32,504 00		5,095 43
	1,384 56	h 1,343 90					
		l 18,017 78					
		b 63 31					
5,095 43	+ 1,160 81	+b 49 00	+ 62 02		30,432 65		7,417 61
	757 94	h 978 87					
		l 12,235 33					
		b 94 25					
7,417 61	+ 315 70	+b 102 55	+ 14 18		21,082 33		6,244 17
	1,614 22	h 57 01					
		l 9,839 57					
		h 1,721 54					
\$148,895 56	\$7,480 92	\$249,121 52	\$20,980 38	\$61,211 78	\$487,640 16	\$99 35	\$155,189 73

f Paid Eastern Asylum for Insane.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest and Collection Fee.

j Local Tax, Interest, and Collection Fee refunded A. G. O.

k Paid Institution for the D. and D.

l Local Tax and Interest, before and after sale.

Table No. 297.—Amounts Charged and Credited in Account with Roscommon

Years Closing June 30,	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1875*				\$963 23				\$963 23
1876*	\$963 23		\$1,048 51	7,736 15	\$58 88			9,506 75
1877*	3,489 43	\$858 18	378 84	16,540 63	372 40		a \$2,378 62	24,018 10
1878*	16,539 54	1,275 03	1,168 68	b 5 90 291 95	355 75		a 3,432 60	23,069 45
1879*	10,348 82	1,011 11	965 73	b 6 31 79 60	c 1,000 00 1,043 88		a 5,004 51	19,479 94
1880*	4,066 41	1,372 73	1,134 38	97 41	667 90		a 7,474 78	14,813 56
1881*		968 13	2,179 40	1,068 48	373 49	\$742 76	a 6,781 41	12,133 67
1882*		2,116 17	619 25	278 30	838 09	7,353 22	a 10,187 14	21,362 17
1883*†		1,890 91	+ 59 44 44 30	+ 229 60 12 80	+ 866 14	+ 12,383 54	+ 8,633 60 f 17 89	24,138 22
1884*†		2,730 88	+ 2,882 18 80 22	+ 239 74 3 67	+ 438 92 26	+ 9,290 59 7,900 13	f 129 28	22,995 87
1885*†	1,718 06	1,663 18	169 88	+ 22 75 30 23	+ 161 27 2 33	+ 29 81 3,475 46		7,272 99
1886†		3,065 48	+ 99 09 318 10	+ 39 93 41 27	+ 6 34 2 86	+ 3 52 1,654 76	f 11 29	5,232 64
Totals...	\$36,825 51	\$16,941 80	\$11,157 95	\$27,417 95	\$6,188 47	\$42,133 79	\$44,051 12	\$184,716 50

\* See Auditor General's Report for 1885, p. 402.

† Under New Tax Law unless preceded by +.

a State bids.

b Taxes, etc., on Part-paid Lands, charged back.

c Error in computation of interest in Account Current for 1878.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

Amounts Credited to County.						Account June 30. Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
						\$663 23	
		\$5,776 63	\$240 69		\$5,017 32	3,429 43	
		7,189 72	288 84		7,478 56	16,539 54	
		9,823 74	518 27	a \$2,378 62	12,720 63	10,848 82	
		d 6 32					
		11,334 76	639 85	a 3,432 60	15,413 53	4,066 41	
		9,866 09	656 67	a 5,004 51	15,527 27		\$713 71
\$713 71		13,974 96	1,012 71	a 7,474 73	23,176 18		11,042 49
11,042 49		12,914 84	1,538 33	a 6,731 41	32,277 07		10,884 90
+ 10,884 90	\$1,049 90	g 840 70	+ 1,206 76	ta 10,187 14	24,926 68		788 48
		h 687 28					
788 48	+ 1,244 84	g 944 26					
	1,885 95	h 7,299 56	+ 481 12	te 8,633 60	21,277 79	1,718 06	
	+ 2,372 31	g 880 61					
	938 50	h 3,385 47	+ 114 16		7,691 05		418 06
418 06	+ 116 33	g 1,156 30					
	2,275 96	h 1,772 56	+ 4 77		5,744 55		511 91
\$23,547 62	\$9,884 36	\$37,533 80	\$6,792 17	\$43,802 66	\$172,250 61	\$36,825 51	\$24,359 53

e Uncollected Taxes of 1891.

f Local Tax, Interest, and Collection Fee refunded at A. G. O.

g State Tax returned to A. G. O.

h Local Tax, Interest, and Collection fee.

i Local Tax and Interest, before and after sale.

Table No. 398.—Amounts Charged and Credited in Account with Saginaw

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1848 to 1874*	\$2,547 23	\$212,189 15	\$509,317 62	\$58,316 57	\$29,186 90	\$99,421 30	-----	\$970,928 77
1875*	-----	24,191 96	43,364 80	{ a 9,083 37 1,270 18 }	2,320 21	b 122 80	-----	80,353 12
1876*	-----	13,767 45	{ g 100 00 38,220 81 }	{ b 5 00 1,281 68 }	{ i 2 92 20 3,030 53 }	b 201 08	k \$32,955 45	89,755 12
1877*	17,998 70	18,307 93	41,688 51	1,576 51	4,309 12	b 129 42	k 25,529 45	109,534 64
1878*	19,177 40	27,200 54	30,913 08	6,729 41	4,199 95	b 107 02	k 24,958 07	113,283 45
1879*	37,738 24	21,570 32	24,762 92	2,406 30	5,094 95	b 157 46	k 25,940 40	117,665 59
1880*	42,570 58	29,284 98	23,966 02	2,691 14	5,671 94	b 178 07	k 26,765 16	131,127 89
1881*	70,940 27	20,440 16	18,709 65	3,731 12	6,768 88	b 127 39	k 14,266 86	134,983 83
1882*	61,473 44	35,269 59	19,094 07	1,800 78	{ n 1,345 64 7,029 77 }	o 129 42	k 32,222 51	158,335 22
1883*†	+116,061 83	31,515 16	{ + 8,390 73 641 46 }	{ + 632 05 139 36 }	{ + 9,134 69 6 37 }	to 88 83	{ + q 14,814 73 r 40 20 }	181,435 41
1884*†	124,229 29	45,514 58	{ + 7,439 98 1,484 58 }	{ + 529 34 15 42 }	{ + 6,763 21 966 11 }	1,216 49	{ o 125 56 w 33 88 }	188,818 44
1885*†	136,886 56	27,719 88	{ + 5 09 1,591 75 }	{ + 1,003 68 52 12 }	{ + 6,224 25 1,239 14 }	1,782 02	{ w 44 56 o 90 10 }	177,289 15
1886†	96,048 01	51,091 40	{ + 8 70 4,535 31 }	{ + 598 45 82 45 }	{ + 6,471 66 688 60 }	856 83	{ w 14 06 o 110 28 s 7,144 18 }	167,645 88
Totals...	\$725,659 55	\$558,203 10	\$834,164 86	\$92,552 93	\$100,504 54	\$104,518 13	\$206,063 40	\$2,620,656 51

\* See Auditor General's Report for 1885, p. 404.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also under Secs. 106-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in Taxes, etc., charged back.

f Interest on error referred to in note "e."

g Error in charge for Taxes, etc., collected by County Treasurer.

h Error in amount Charged county, June 30, 1875, under Sec. 124, Act 169, 1869.

i Interest on error referred to in note "g."

j Interest on error referred to in note "h."

k State bids.

County since 1849.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits	County Debit.	County Credit.
\$681,910 30	\$5,921 32	\$897,461 38	\$35,793 09	\$431 25	\$1,671,517 34	\$2,547 23	\$703,135 80
21,225 50		508 42	73 11		92,831 27		12,478 15
12,478 15		66 91	4,002 30				
		170 60					
		66,784 43					
		88 36	3,088 84		71,761 42	17,993 70	
		56,156 07					
		1 00					
		124 59	04				
		79 04	3,729 21	32,955 45	90,357 24	19,177 40	
		53,467 91					
		133 38					
		181 94	2,950 50	25,529 45	75,850 21	37,783 24	
		46,804 94					
		59 40					
		187 48	2,994 63	24,956 07	75,095 01	42,570 58	
		46,897 43					
		47 66					
		106 30	2,319 70	25,940 40	60,187 62	70,940 27	
		31,773 56					
	15,000 00	93 72	4,168 36	26,765 16	73,510 39	61,473 44	
		27,483 15					
		433 26					
		33 87					
		11 09	78				
		46 39	1,369 34	14,266 86	42,273 39	116,061 83	
		26,121 30					
		2,362 32					
		150 56	2,327 43	32,222 51			
		185 34	5 98	4,779 45	57,206 12	124,229 29	
		20 11		172 42			
		68 52					
		46 64					
	26,216 49	19 89	933 80	14,814 73	51,431 88	136,886 56	
		1,843 29		4,890 44			
		3,109 08					
		16 27					
		1,686 32	86 37	882 26			
		1,418 17	864 54	3,317 64	81,243 14	96,046 01	
		9 96					
		3,829 21					
		1,352 89			\$56,048 89	\$111,596 99	
\$715,613 95	\$185,966 21	\$1,271,372 15	\$114,647 52	\$211,414 09	\$2,409,013 92	\$637,256 54	\$715,613 95

l Error in credit of Delinquent Taxes.

m Interest on error referred to in note "l."

n Error in credits of interest in Account Current for year ending June 30, 1881.

o Paid Institution for the D. and D.

p Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

q Uncollected Taxes of 1881.

r Error in return of sales in October, 1880.

s Interest on amount referred to in note "r."

t State Tax returned to Auditor General's Office.

u Local Tax, Interest and Collection fee.

v Local Taxes in city of East Saginaw collected at A. G. O., and Interest thereon,

w Local Tax, Interest, and Collection fee refunded A. G. O.

x Local Taxes in city of East Saginaw received by County Treasurer at the sale of May 5, 1884, and interest thereon to March 26, 1885

y Local Tax and Interest, before and after sale.

z Amount paid troops in aid of civil authorities under Act 160, 1885.

Table No. 299.—Amounts Charged and Credited in Account with Sanilac

Years Closing June 30.	Amounts Charged to County..							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1851 to '74..*	-----	\$69,800 43	\$169,554 92	\$31,439 45	\$10,919 33	\$74,808 97	-----	\$376,523 10
1875*-----	-----	5,047 76	10,561 79	{ a3,685 31 290 66	551 73	b 813 62	-----	20,950 77
1876*-----	-----	2,912 28	10,111 55	291 25	969 38	{ b 749 50 5,023 48	•\$10,039 30	30,116 74
1877*-----	-----	3,489 95	5,904 87	176 86	949 60	{ b 20 44 8,113 82	• 8,327 45	26,989 99
1878*-----	-----	5,185 10	9,054 75	1,301 73	952 12	{ r 26 87 5,426 41	• 9,340 23	31,237 21
1879*-----	-----	4,111 84	7,053 12	408 65	892 72	{ r 57 21 5,029 66	• 9,139 52	26,677 22
1880*-----	-----	5,582 45	5,330 66	491 53	959 63	{ r 93 44 6,177 44	• 9,410 35	28,045 50
1881*-----	-----	3,896 41	7,281 15	485 05	898 65	{ r 99 37 5,707 64	• 9,671 51	28,039 78
1882*-----	-----	7,053 91	7,018 89	367 82	929 40	{ s 27 10 7,489 46	• 7,104 86	29,991 44
1883*†-----	-----	6,303 03	{ †1,520 94 187 02	{ † 540 21 6 00	† 381 06	{ † 1,154 54 82 47	† b 6,570 83	16,746 13
1884*†-----	\$968 36	9,102 92	{ †3,211 10 335 93	† 210 00	† 393 25	{ † 6,772 80 1,764 37	{ s 72 57 k 19 37	\$2,750 67
1885*†-----	2,545 28	5,543 98	{ † 10 47 513 60	{ + 370 73 25 58	{ † 186 21 2 27	{ † 16 27 1,749 23	{ s 49 31 k 14 93 l 16 73	11,044 59
1886†-----	397 11	10,218 28	{ † 38 14 1,817 40	{ † 454 67 44 88	{ † 24 90 2 88	{ † 3 46 2,866 82	{ l 19 70 s 62 74 p 2 48	15,952 46
Totals...	\$3,810 75	\$138,248 84	\$259,508 30	\$40,564 88	\$19,022 65	\$124,074 29	\$68,861 88	\$665,109 09

\* See Auditor General's Report for 1885, p. 406.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid Michigan Asylum for Insane.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e State bids.

f Paid D. and B. Asylum.

g Paid Institution for the D. and D.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$375,323 54		\$351,591 22	\$30,230 19		\$766,153 95		\$369,630 85
14,307 31		c 352 08					
		d 688 40	1,869 97		38,426 75		17,485 98
		e 21,219 01					
17,485 98		d 10 65	1,946 29		37,888 92		7,772 18
		c 237 63					
		d 18,208 38					
7,772 18		d 3 29	1,649 86	e \$10,089 80	34,696 85		7,713 86
		c 307 86					
		d 14,924 87					
7,713 86		c 418 95	1,729 82	e 8,327 45	37,807 24		6,520 03
		d 10 18					
		c 19,607 50					
6,520 03		d 537 21	1,596 84	e 9,840 23	34,818 45		8,140 73
		c 11 29					
		d 16,823 35					
8,140 73		c 120 86	1,678 04	e 9,139 52	35,888 24		7,787 74
		d 16,754 09					
7,787 74		c 197 65	1,632 76	e 9,410 26	34,443 14		6,408 36
		d 15,414 64					
6,408 36		c 484 87	1,380 81	e 9,671 51	31,230 64		1,239 20
		d 15 07					
		c 13,345 72					
† 1,239 20	\$5,765 34	i 537 19	† 459 75	†e 7,104 86	15,877 76	\$968 86	
		j 269 47					
		†c 401 95					
		†c 101 61	† 400 43	†h 6,570 83	20,205 39	2,545 28	
	1,900 80	i 886 12					
	8,665 78	j 1,808 92					
		c 70 90					
		†m 10 42					
		d 46 43					
	† 2,702 24	†c 6 00	†n 3 24		10,647 48	397 11	
	5,400 99	c 47 29	144 24				
		j 1,645 05					
		i 581 58					
		†d 65 88					
	372 46	†c 3 96	† 18 96		15,625 32	327 14	
	11,095 84	i 1,053 69					
		o 2,981 18					
		c 33 33					
\$452,693 93	\$35,963 45	\$501,705 50	\$53,698 20	\$69,604 05	\$1,113,665 13	\$4,137 89	\$452,693 93

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee.

k Paid School for the Blind.

l Local Tax, Interest, and Collection fee refunded A. G. O.

m Error in Taxes, etc., charged back.

n Interest on error referred to in note "m."

o Local Tax and Interest before and after sale.

p Erroneously charged to Tuscola County.



Table No. 300.—Amounts Charged and Credited in Account with Schoolcraft

Years Closing June 30.	Amount- Charged to County.							Total Debits.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	
1871 to '74*	\$1,046 72	\$2,120 64	\$523 73	\$599 77	\$143 13			\$4,438 99
1875*		745 69	1,422 56	{ a 174 89 44 37 }	634 92	\$11,311 89		14,334 32
1876*		430 23	1,334 18	18 95	532 57	3,912 11	c \$7,731 29	13,959 33
1877*		915 40	711 40	68 18	813 35	10,631 07	c 7,820 37	20,959 77
1878*		1,360 03	4,025 18	230 15	941 58	9,581 39	c 6,736 59	22,874 92
1879*		1,078 52	313 70	210 29	617 47	10,607 98	c 2,079 77	14,907 73
1880*		1,464 25	769 81	58 86	375 32	5,038 02	c 2,370 67	10,076 98
1881*		1,022 01	826 00	118 16	311 76	5,249 57	c 950 67	8,478 17
1882*		8,526 96	1,124 81	64 48	368 35	4,872 35	c 1,121 77	11,078 72
1883*†		3,151 51	{ † 187 40 183 70 }	{ † 145 63 16 45 }	+ 335 49	+ 4,891 60	te 3,182 25	12,044 03
1884*†		4,551 46	{ + 659 55 263 27 }	{ † 101 33 d 10 00 3 31 }	+ 151 14 23	{ + 3,374 72 14,706 54 }		23,821 55
1885*†		2,771 98	{ † 2 18 811 18 }	{ † 96 45 17 30 }	+ 30 39 1 43	{ † 17 01 12,211 92 }	h 4 81	15,964 65
1886†		5,109 14	{ + 10 27 1,229 01 }	{ † 3 46 18 33 }	+ 7 27 1 07	{ + 22 12,276 25 }	h 8 17	\$18,663 19
Totals...	\$1,046 72	\$23,247 82	\$14,402 93	\$2,000 36	\$5,265 47	\$108,682 64	\$31,956 36	\$191,602 30

\* See Auditor General's Report for 1885, p. 408.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30. Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$3,088 74		\$16,401 29	\$895 48		\$30,385 51	\$1,046 72	\$16,993 24
13,904 50		2 69	1,409 40		26,006 11		11,871 79
11,871 79		10,689 52					
10,877 98		11,850 70	1,305 82		24,837 81		10,877 98
12,248 40		12,905 27	1,093 63	c \$7,731 79	33,208 17		12,248 40
6,156 66		7,408 37	1,559 44	c 7,820 37	29,031 58		6,156 66
5,440 45		6,416 42	1,038 51	c 6,736 59	20,348 18		5,440 45
3,877 21		4 32	710 32	c 2,079 77	13,954 14		3,877 21
5,085 23		5,719 28	660 38	c 2,370 67	13,563 40		5,085 23
+ 7,081 31		6,655 14	749 76	c 960 67	18,160 03		7,081 31
1,550 43		11,874 37		tc 1,121 77	13,594 46		1,550 43
2,647 39	+ \$501 13	f 1,553 06	+ 554 58	te 3,132 26	26,468 94		2,647 39
2,202 70	5,196 75	g 3,483 74	170 02		18,167 35		2,202 70
		f 1,568 93			20,158 06		
		g 14,349 43					
		f 1,426 08					
		g 12,021 14					
		f 1,323 88					
		h 10,623 72					
\$35,832 79	\$18,455 79	\$135,881 35	\$10,769 93	\$31,943 38	\$277,883 24	\$1,046 72	\$37,327 66

d Error in Taxes, etc., charged back.

e Uncollected taxes of 1881.

f State Tax returned to Auditor General's Office.

g Local Tax, Interest, and Collection Fee.

h Local Tax, Interest, and Collection Fee refunded Auditor General's Office.

i Local Tax and Interest, before and after sale.

Table No. 301.—Amounts Charged and Credited in Account with Shiawassee

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to '74*	\$74,879 53	\$188,352 51	\$184,366 89	\$18,036 82	\$18,478 40	\$36,904 17	.....	\$469,548 32
1875*.....	26,013 82	13,250 87	6,077 84	a 3,773 88 139 16	2,527 08	.....	.....	51,781 63
1876*.....	31,218 92	7,644 74	7,348 11	d 519 17 20	e 2,671 82 01	.....	f \$1,705 85	51,108 82
1877*.....	26,887 86	10,584 27	5,894 72	159 87	2,390 56	.....	f 1,854 87	47,731 15
1878*.....	27,796 77	15,725 31	5,461 82	3,177 87	2,624 52	.....	f 1,860 38	56,648 67
1879*.....	23,118 00	12,470 84	3,574 71	g 2 46 298 75	2,123 29	.....	f 1,089 87	42,627 42
1880*.....	21,551 68	16,930 88	4,308 53	2,370 00	2,206 67	.....	f 1,866 58	49,238 82
1881*.....	25,287 74	11,816 97	2,904 68	323 61	2,243 68	.....	f 917 40	43,494 08
1882*.....	27,974 96	19,045 57	3,294 42	391 81	2,537 27	h 7 31	f 875 60	54,126 94
1883*†.....	33,707 37	17,018 18	+ 855 03 121 52	+ 1,737 02 3 34	+ 2,489 27	tj 16 85	+ k 2,379 90	58,328 48
1884*†.....	37,639 61	21,577 87	+ 1,120 54 199 28	+ 216 92 63	+ 2,693 88 05	+ 1,836 67 275 26	j 26 50	68,099 29
1885*†.....	36,520 12	14,968 73	261 01	+ 78 87 52	+ 2,564 48 43	811 94	h 11 00 j 19 75	54,740 47
1886†.....	37,724 20	27,589 36	939 52	+ 465 30 8 58	+ 2,633 33 57	225 53	h 27 19	69,613 58
Totals.	\$480,972 59	\$380,474 80	\$226,728 62	\$29,157 35	\$48,194 29	\$39,977 73	\$12,585 49	\$1,117,070 67

\* See Auditor General's Report for 1885, p. 410.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on part-paid lands collected at Land Office.

c Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

d Error in credit of Delinquent Taxes.

e Interest on error referred to in note "d."

f State Bids.

g Error in charge of Nov. 30, 1870, under Sec. 124, Act 169, 1869.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$114,508 02	\$18,779 65	\$324,870 73	\$24,427 09	\$577 50	\$483,157 89	\$100,893 35	\$114,508 02
	10,286 38	{ b 11 12 c 79 15 9,760 91 }	428 17		20,562 71	31,218 92	
	12,839 40	10,833 81	597 75		24,270 96	26,837 86	
	6,757 38	{ b 6 64 10,875 63 }	598 88	f 1,705 85	19,933 38	27,798 77	
	23,167 53	7,407 29	1,100 98	f 1,854 87	33,530 67	23,118 00	
	11,717 21	{ b 8 55 g 27 42 6,868 17 }	594 03	f 1,860 38	21,075 76	21,551 66	
	17,565 40	{ c 5 80 4,747 21 }	587 80	f 1,086 87	23,946 08	25,287 74	
	8,793 48	4,337 31	471 75	f 1,866 58	15,519 12	27,974 96	
	14,133 94	{ i 152 04 4,685 59 }	530 60	f 917 40	20,419 57	33,707 37	
	+ 2,600 00	{ l 367 63 16,350 55 }	+ 188 54	+f 875 60	20,683 84	37,639 64	
	+ 3,583 63	{ l 465 18 m 430 32 }	+ 285 39	+k 2,379 90	31,567 17	36,520 12	
	+ 1,590 52	{ m 1 38 b 21 16 }					
	14,867 64	{ m 185 51 l 303 39 }	+ 46 67		17,016 27	37,724 20	
	+ 25 34	{ l 419 90 o 196 90 }	+ 93		28,733 22	40,880 36	
	28,090 15						
\$114,503 02	\$215,870 93	\$387,125 26	\$29,843 58	\$13,077 95	\$760,420 74	\$471,152 95	\$114,503 02

h Paid Institution for the D. &amp; D.

i Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

j Paid School for the Blind.

k Uncollected Taxes of 1881.

l State Tax returned to Auditor General's office.

m Local Tax, Interest and Collection fee.

n Error in Taxes, etc., charged back.

o Local Tax and Interest, before and after sale.

Table No. 302.—Amounts Charged and Credited in Account with St. Clair

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to '74*.	\$48,028 08	\$200,058 05	\$135,519 72	\$17,900 28	\$16,651 09	\$25,641 80	-----	\$443,799 02
1875*.....	12,155 13	10,540 07	4,328 24	{ a 738 86 b 12,237 38 113 92	1,914 53	c 159 42	-----	42,185 55
1876*.....	19,015 03	6,061 05	2,712 28	616 94	1,686 80	c 150 18	f 2,431 14	32,693 42
1877*.....	11,983 20	9,440 08	2,670 77	114 30	1,356 35	{ g 112 17 e 133 04 c 157 24 h 1,867 78	f 3,648 78	29,458 64
1878*.....	10,075 48	14,025 28	4,647 03	846 92	1,518 51	c 141 63	f 3,379 15	36,017 39
1879*.....	4,668 26	11,122 20	7,802 27	{ d 32 16 1,909 28	1,268 56	c 141 63	f 9,513 32	36,357 70
1880*.....	7,028 55	15,100 07	8,225 57	792 30	1,469 21	c 161 17	f 7,569 60	40,236 77
1881*.....	8,716 42	10,539 46	8,483 82	391 51	1,412 62	c 178 91	f 4,861 02	34,583 76
1882*.....	6,424 77	21,161 76	5,376 89	660 59	1,329 35	i 164 38	f 4,499 88	39,617 62
1883*†.....	† 11,856 49	18,909 10	{ † 1,900 60 142 12	{ 737 28 21 09	† 1,166 44	{ † 117 98 17 25	†* 6,033 57	40,901 92
1884*†.....	18,265 48	27,308 75	{ 11,918 01 267 52	70 91	{ † 979 80 131 28	{ 354 72 459 25	{ † 147 05 41 65	44,944 42
1885*†.....	16,376 96	16,631 93	431 29	{ † 938 17 23 67	{ † 606 25 454 35	-----	{ † 138 92 40 45	35,661 99
1886†.....	14,182 53	30,654 84	{ † 2 58 1,292 33	{ † 188 61 60 74	{ † 679 91 423 18	-----	{ * 2,242 68 † 145 68	49,873 03
Totals.....	\$188,776 68	\$391,572 59	\$185,721 04	\$37,812 91	\$33,048 20	\$29,516 92	\$44,662 89	\$906,431 23

\* See Auditor General's Report for 1885, p. 412.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 106, 1869.

b Amount of judgment in John case.

c Paid D., D. and B. Asylum.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since 1842.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$50,483 48	\$75,085 73	\$239,794 92	\$17,991 37	\$733 79	\$434,099 29	\$80,183 21	\$50,483 48
-----	12,046 56	d 1,598 95 e 22 39	664 16	-----	23,170 52	19,015 06	
-----	10,920 43	d 8,838 46 e 616 63	558 45	-----	20,710 22	11,963 20	
-----	8,100 00	d 8,614 71 e 229 77	815 56	f 2,431 14	19,383 16	10,075 48	
-----	6,079 11	d 7,806 69 e 489 16	1,070 09	f 3,648 78	31,349 13	4,668 26	
-----	7,492 61	d 20,061 99 e 762 63	1,085 96	f 3,379 15	29,328 85	7,028 85	
-----	3,800 00	d 16,658 50 e 729 13	1,047 20	f 9,513 32	31,620 35	8,716 42	
-----	6,765 51	d 16,530 70 e 713 27	812 32	f 7,559 60	28,158 99	6,424 77	
-----	12,822 82	d 12,308 29 e 189 43	680 00	f 4,861 02	27,761 18	11,866 49	
-----	3,332 47	d 9,125 58 e 719 55	367 66	f 4,499 88	27,686 44	13,265 48	
-----	18,189 56	d 91 82 e 1 58	372 65	f 6,083 57	28,567 46	16,376 96	
-----	1,313 71	d 433 92 e 138 53	47 87	-----	21,479 46	14,182 53	
-----	19,579 45	d 621 80 e 501 64	2 84	-----	32,100 61	17,772 42	
-----	19,896 64	d 6 11 e 512 13	-----	-----	-----	-----	
-----	30,880 86	d 171 72 e 267 24	-----	-----	-----	-----	
-----		d 643 86 e 60 87	-----	-----	-----	-----	
-----		d 13 10 e 78 88	-----	-----	-----	-----	
-----		d 1,064 06 e 1	-----	-----	-----	-----	
\$50,483 48	\$236,315 46	\$400,440 29	\$25,466 13	\$42,680 25	\$755,365 61	\$201,549 10	\$50,483 48

- f State bids.
- g Services of troops to quell riot.
- h Paid Michigan Asylum for Insane.
- i Paid Institution for the D. and D.
- j Paid School for the Blind.
- k Uncollected Taxes of 1881.
- l State Tax returned to Auditor General's Office.
- m Local Tax, Interest, and Collection Fee.
- n Paid Eastern Asylum for Insane.
- o Local Tax and Interest, before and after sale.

Table No. 303.—Amounts Charged and Credited in Account with St. Joseph

Years Closing June 30.	Amounts Charged to County.							Total Debits.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	
1841 to '74*	\$15,784 97	\$333,592 83	\$35,414 70	\$4,174 50	\$12,677 38	\$1,856 32		\$403,500 70
1875*	1,932 26	34,846 76	969 49	{ <sup>a</sup> 80 } 37 07	{ <sup>b</sup> 08 } 1,185 08	c 131 41		39,092 95
1876*	2,078 41	20,104 68	1,078 95	35 39	794 94	c 98 43	c \$249 22	24,441 02
1877*	908 18	20,825 03	1,676 92	418 10	725 48		c 215 68	24,569 39
1878*	336 46	30,643 11	1,221 80	48 62	997 10	c 58 78	c 131 46	33,937 33
1879*	3,569 33	24,300 31	1,265 57	169 21	1,006 97	c 23 79	c 121 67	30,396 85
1880*	293 79	32,991 36	1,205 56	94 25	1,054 79	c 25 60	c 472 67	36,139 02
1881*	3,572 62	23,027 12	1,069 81	104 49	968 98	c 31 22	c 41 33	23,805 57
1882*		25,394 10	420 19	5 36	611 85	c 36 93	c 42 37	26,510 80
1883*†		22,690 92	{ † 261 39 } 16 48	3 62	† 87 58	{ † 1,578 56 } 50 91	† 129 80	24,819 21
1884*†	2,668 89	32,770 49	{ † 28 80 } 40 97		{ † 8 50 } 277 69	{ † 188 84 } 6 89	c 36 56	36,027 63
1885*†	14,999 75	19,958 30	47 78	{ † 47 09 } 4 68	{ † 1 82 } 577 01	12 48	{ † 34 11 } 16 50	35,699 52
1886*†	9,501 80	26,785 81	280 68	{ † 11 68 } 16 41	{ † 3 29 } 722 86	1 06		\$47,303 59
Totals	\$56,087 46	\$657,730 82	\$44,969 04	\$5,171 27	\$21,701 40	\$4,102 22	\$1,491 37	\$791,243 58

\* See Auditor General's Report for 1885, p. 414.

† Under New Tax Law unless preceded by †.

a Error in credit of Delinquent Taxes.

b Interest on error referred to in note "a."

c Paid D., D. and B. Asylum.

County since 1841:

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$4,980 84	\$319,667 40	\$54,519 82	\$11,152 84	\$443 61	\$390,764 31	\$17,717 23	\$4,980 84
	24,169 59	6 29					
		1,818 58	1,019 08		37,013 54	2,079 41	
	21,500 00	1,332 48	700 36		23,532 84	908 18	
	21,100 00	1,731 71	652 00	e 249 22	23,732 93	836 46	
	27,639 51	1,755 03	817 78	e 215 68	30,428 00	3,509 33	
	27,000 00	180 49					
		2,005 88	785 23	e 131 46	30,103 06	288 79	
	30,000 00	10 96					
		1,542 39	891 38	e 121 67	32,566 40	3,572 62	
	29,000 00	698 64	883 43	e 472 67	31,054 74		2,249 17
2,249 17	24,763 72	360 52	1,001 00	e 41 33	28,415 74		1,904 94
		5 62					
† 1,904 94	30,000 00	57 99	† 135 57	† 42 37	22,150 32	2,668 89	
		3 88					
	† 80 63	6 75					
	20,732 04	69 25	† 9 41	† 129 80	21,027 88	14,999 75	
	† 26 49	9 85					
	25,985 99	174 00	† 1 39		26,197 72	9,501 80	
		28 32					
	† 19 67	225 59	† 1 71		22,259 10	\$25,044 49	
	21,981 30	1 42					
\$9,124 95	\$323,666 43	\$66,546 21	\$18,051 18	\$1,847 81	\$719,246 58	\$81,181 95	\$9,124 95

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e State bids.

f Paid Institution for the D. and D.

g Uncollected Taxes of 1881.

h State Tax returned to Auditor General's Office.

i Local Tax, Interest, and Collection Fee.

j Paid School for the Blind.

k Local Tax and Interest, before and after sale,



Table No. 304.—Amounts Charged and Credited in Account with Tussels

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1862 to '74*	\$10 00	\$58,406 97	\$172,510 75	\$33,584 70	\$10,694 18	\$39,950 43	-----	\$365,157 03
1875*	-----	5,793 45	6,514 07	{ a 4,193 92 2,248 00 }	503 07	b 11 64	-----	19,234 15
1876*	-----	3,342 51	6,405 81	496 74	706 61	{ b 21 96 2,151 27 }	d \$6,298 26	21,423 16
1877*	-----	4,575 99	4,914 10	552 93	844 90	4,611 42	d 8,328 50	24,328 84
1878*	-----	6,800 14	6,179 15	2,548 01	910 67	{ b 51 91 2,966 15 }	d 9,893 43	29,349 46
1879*	-----	5,392 58	5,862 99	1,584 00	736 61	b 68 58	d 10,051 30	24,696 66
1880*	-----	7,321 25	6,259 25	1,709 18	907 63	{ b 65 50 2,183 88 }	d 10,417 95	28,864 64
1881*	-----	5,110 04	4,792 30	1,576 81	{ h 194 83 1,075 23 }	{ b 81 69 174 07 }	{ g 6,000 00 d 8,478 29 }	27,488 26
1882*	-----	12,697 05	4,680 84	1,674 38	771 44	{ k 73 67 1,107 72 }	d 7,355 60	28,960 70
1883+....	† 3,536 82	11,345 46	{ + 1,506 34 182 64 }	{ + 1,298 49 11 24 }	+ 541 79	{ + 512 38 k 70 85 }	+ l 4,941 28	24,087 29
1884+....	1,824 16	16,385 25	{ + 2,783 15 833 79 }	{ + 4 37 p 574 89 33 }	{ + 1 59 890 49 02 }	{ + 4,645 29 640 49 }	{ k 38 14 r 15 49 }	27,632 45
1885+....	2,310 14	9,979 16	455 85	{ + 491 25 26 39 }	{ + 152 28 2 93 }	{ + 1 35 448 22 }	{ r 2 00 k 17 41 s 1 06 }	13,888 64
1886+....	668 19	18,392 90	1,451 71	{ + 140 92 34 49 }	{ + 36 97 5 50 }	{ + 174 84 1,025 91 }	{ s 19 27 k 22 59 }	21,972 82
Totals....	\$8,349 81	\$165,543 75	\$224,922 74	\$52,751 64	\$18,476 74	\$111,068 75	\$74,376 17	\$655,459 10

\* See Auditor General's Report for 1885, p. 416.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

d State Bids.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Amount received from Treasurer of Van Buren County on account of State Tax, erroneously credited to this county.

g Amount transferred to Van Buren County to correct error referred to in note "f."

County since the Organisation thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$458,211 53	\$102 75	\$335,005 59	\$45,304 93		\$898,624 80	\$10 00	\$478,477 77
15,286 24		487 62	1,627 04		32,084 23		12,820 06
12,820 08		14,703 83					
		21 90	1,419 80		27,955 30		6,532 14
6,532 14		153 51					
		13,540 01					
		17 56	1,429 56	d \$8,288 26	30,532 48		6,208 04
6,208 64		2 40					
		14,252 56					
		21 67	1,428 00	d 8,828 50	31,424 28		2,074 82
		176 80					
		14,765 67					
2,074 82		107 98	1,232 94	d 9,898 43	28,565 92		4,969 26
		15,256 75					
4,969 26		19 37	1,500 30	f 6,000 00	35,122 76		6,258 12
		12,662 53		d 10,051 30			
6,258 12	108 00	10,848 38	1,378 77	d 10,417 95	29,061 22		1,567 96
	40 00	48 07					
1,567 96	5,200 00	8,888 86	845 70	d 8,478 29	24,823 88	3,536 82	
	+ 2,600 00	804 73		d 7,355 60			
	10,826 03	280 97	+ 554 05	c 91 75	22,213 13	1,824 16	
		13 86					
	+ 2,886 51	31 60	+ 348 06	11 4,941 28	25,322 31	2,310 14	
	15,878 22	841 54					
		383 15					
		8 12					
	+ 2,210 91	546 51	+ 117 65		13,220 45	668 19	
	9,836 73	462 73					
		37 80					
		145 46					
	+ 520 10	6 49	+ 28 88	w 2 48	21,707 08	265 74	
	18,968 37	1,071 32	88				
		6 33					
		956 77					
\$513,808 79	\$89,075 62	\$446,193 04	\$57,216 55	\$74,268 84	\$1,180,647 84	\$6,615 05	\$513,808 79

h Interest on error referred to in note "g."

i Amount paid by Jos. O. Adams, under decree of Circuit Court.

j Amount paid by Henry A. Dodge, under decree of Circuit Court.

k Paid Institution for the D. and D.

l Uncollected Taxes of 1881.

m State Tax returned to Auditor General's Office.

n Local Tax, Interest, and Collection Fee.

o Error in Taxes, etc., charged back.

p Unpaid Sales of 1878; charged under Sec. 1105, C. L., 1871.

q Interest on amount referred to in note "p."

r Paid School for the Blind.

s Local Tax, Interest, and Collection Fee refunded A. G. O.

t Error in Taxes charged back.

u Local Tax and Interest before and after sale.

v Erroneously charged back.

w Error in charge in Delinquent Local refunded A. G. O.

Table No. 305.—Amounts Charged and Credited in Account with Van Buren

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debita.	Total Debita.
1842 to 1874*	\$30,908 00	\$161,259 42	\$126,187 62	\$6,495 18	\$12,759 25	\$34,443 07	-----	\$361,947 54
1875*-----	7,525 91	16,563 96	3,678 38	{ a 474 68 170 82 }	1,156 50	b 70 74	-----	29,639 99
1876*-----	4,138 81	9,555 98	3,442 95	207 74	769 53	b 171 47	e \$1,990 06	20,276 51
1877*-----	1,423 52	12,586 70	2,803 38	163 78	707 04	b 134 23	e 3,578 90	21,397 55
1878*-----	4,815 61	15,700 37	3,576 80	147 72	1,164 38	b 170 44	e 3,184 64	31,759 46
1879*-----	8,220 88	14,829 59	3,786 90	888 23	1,221 10	b 141 05	e 2,450 80	31,636 55
1880*-----	4,388 50	20,138 43	2,888 19	45 88	1,074 06	b 206 62	e 1,906 37	30,643 05
1881*-----	5,891 77	14,032 61	2,144 78	589 14	969 09	b 216 84	e 1,474 14	25,338 37
1882*-----	1,814 82	19,750 97	1,896 06	71 42	672 70	j 49 39	c 889 63	24,944 99
1883*†-----	-----	17,648 49	{ † 843 57 89 15 }	{ † 635 07 10 75 }	† 122 78	+ { 33 38 36 10 417 47 }	tm 1,548 24	21,390 00
1884*†-----	351 76	25,438 17	{ † 611 43 208 69 }	+ 181 39	+ 90 37	+ { 1,870 01 172 44 }	j 70 10	28,932 36
1885*†-----	-----	15,523 18	{ † 2 72 270 53 }	{ † 265 22 23 22 }	{ † 26 88 1 66 }	{ † 504 23 308 42 }	-----	16,924 01
1886†-----	-----	28,611 18	885 88	{ † 11 40 26 34 }	{ † 50 12 1 89 }	{ † 921 81 404 75 }	{ † 17 01 1 32 }	30,981 65
Totals.....	\$59,374 53	\$374,702 96	\$153,121 43	\$10,357 98	\$30,787 35	\$40,270 46	\$17,111 23	\$575,726 08

\* See Auditor General's Report for 1885, p. 418.

† Under New Tax Law, unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e State Bids.

f Returns of Taxes of 1874 from Township of Pine Grove.

g Interest on amount referred to in note "f."

h Amount received during year 1880, on account of State Tax, but erroneously credited to Tuscola County. Corrected by cross entry this year.

County since 1843.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$82,353 15	\$78,535 95	\$235,763 47	\$18,703 10	\$616 11	\$415,970 78	\$28,328 91	\$82,353 15
-----	18,000 00	c 82 90 d 815 57 6,204 39	398 32	-----	25,501 18	4,188 81	
-----	10,000 00	c 62 97 d 732 26 f 1,130 13 6,516 23	g 32 97 378 43	-----	18,852 99	1,428 52	
-----	7,000 00	c 15 47 d 94 53 7,075 34	406 52	e 1,990 08	16,581 94	4,815 61	
-----	12,000 00	d 818 25 5,602 69	538 74	e 3,578 90	23,538 58	8,220 88	
-----	17,000 00	d 241 74 6,018 10	705 57	e 3,184 64	27,150 05	4,388 50	
-----	17,175 00	c 15 18 d 292 35 4,191 26	626 69	e 2,450 80	24,751 23	5,891 77	
-----	h 6,000 00 11,939 46	d 267 57 o 5 55 2,590 28	i 194 33 619 49	e 1,906 37	23,523 55	1,814 82	
-----	20,462 20	d 142 76 2,774 19 td 983 63	k 192 65 573 08	e 1,474 14	25,619 02	-----	674 08
+ 674 08	+ 1,102 92 16,716 42	d 19 07 n 290 18 o 78 11 td 617 97	+ q 92 65	+ c 889 63 p 81 80	21,088 24	351 76	
-----	+ 306 63 25,933 17	n 489 45 o 197 41 d 180 62 td 1,190 91	+ 104 10	tm 1,548 24	29,357 59	-----	303 23
363 23	+ 320 46 15,502 64	o 238 19 n 281 80 d 56 31 td 17 81	+ 23 94	-----	17,982 48	-----	1,058 47
1,058 47	+ 52 23,936 61	n 542 56 r 233 82 d 2 64	+ 63 77	-----	30,856 20	75 45	
-----	\$84,447 88	\$286,853 66	\$23,820 15	\$17,670 21	\$700,723 88	\$59,450 08	\$84,447 88

i Interest on error referred to in note "h."

j Paid Institution for the D. &amp; D.

k Error in credit of Interest in Account Current.

l Paid School for the Blind.

m Uncollected Taxes of 1881.

n State Tax returned to Auditor General's Office.

o Local Tax, Interest, and Collection Fee.

p Error in charge for Taxes, etc., received by County Treasurer in February 1862.

q Interest on amount referred to in note "p."

r Local Tax and Interest, before and after sale.

s Local Tax, Interest, and Collection Fee refunded A. G. O.

t Taxes and Interest at Land Office refunded.

Table No. 306.—Amounts Charged and Credited in Account with Washtenaw

Years Closing June 30.	Amounts Charged to County.							
	Debit * Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$192,510 49	\$585,055 00	\$23,023 97	\$5,371 48	\$32,605 05	\$1,472 26	-----	\$841,928 23
1875*	4,502 76	45,171 72	2,262 00	<sup>a</sup> 2 00 663 70	1,697 01	b 31 72	-----	54,329 91
1876*	811 70	26,061 63	1,984 45	121 39	891 87	-----	c \$212 45	30,063 49
1877*	-----	34,327 37	2,425 78	90 72	1,117 22	-----	c 1,067 13	36,048 22
1878*	1,683 59	51,001 01	1,427 32	304 63	1,662 75	-----	c 419 30	56,496 60
1879*	81 81	40,444 35	2,062 87	121 23	1,294 88	b 18 98	c 1,169 89	45,134 01
1880*	3,428 48	54,909 34	1,766 46	602 94	1,913 42	d 44 53 b 11 16	c 512 77	63,189 05
1881*	-----	38,325 30	1,500 86	81 16	1,188 79	b 45 05	c 522 24	41,663 40
1882*	72 37	42,323 50	1,079 01	312 35	1,033 42	f 17 65	c 127 05	44,965 35
1883*†	-----	37,818 20	<sup>†</sup> 548 24 36 08	<sup>†</sup> 41 09 6 46	<sup>†</sup> 53 66	<sup>††</sup> 21 84	<sup>†‡</sup> 705 90	39,221 47
1884*†	455 35	54,617 50	<sup>†</sup> 384 58 106 27	<sup>+</sup> 2 07	<sup>+</sup> 59 38	<sup>†</sup> 764 98 45 09	f 67 89	56,508 11
1885*†	96 77	33,263 85	84 63	<sup>†</sup> 77 98 5 00	<sup>†</sup> 10 24 41	<sup>†</sup> 83 88 83 88	f 84 22	33,707 02
1886†	102 29	61,309 68	192 28	<sup>†</sup> 49 89 6 92	<sup>†</sup> 5 46 48	<sup>†</sup> 84 04 28 56	f 64 10	61,759 70
Totals...	\$208,995 56	\$1,104,625 45	\$38,896 80	\$9,359 94	\$43,614 04	\$2,588 83	\$4,972 94	\$1,408,046 56

\* See Auditor General's Report for 1885, p. 420.

† Under New Tax Law unless preceded by ‡.

a Under Sec. 124, Act 169, 1860.

b Paid D. D., and B. Asylum.

c State Bids.

d Paid for services of troops to quell riot.

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited In Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$236 04	\$564,424 17	\$54,335 88	\$18,320 61	\$6,934 37	\$644,851 02	\$197,313 25	\$236 04
-----	48,823 72	3,272 12	1,422 37	-----	53,518 21	811 70	-----
-----	25,500 00	3,934 49	750 01	-----	30,184 50	-----	101 01
101 01	33,789 81	3,236 41	965 45	c 212 45	37,364 63	1,633 59	-----
-----	50,400 00	3,467 88	1,511 73	c 1,087 13	56,466 79	31 81	-----
-----	37,363 77	2,336 11	1,006 40	c 419 30	41,705 58	3,428 43	-----
-----	58,650 00	e 2 30 }	1,856 66	c 1,169 39	63,964 11	-----	775 06
-----	37,000 00	2,235 23 }	1,299 10	c 512 77	41,591 03	72 37	-----
775 06	41,300 00	2,004 10 }	1,422 46	c 522 24	45,113 35	-----	143 00
-----	808 83	h 123 70 }	-----	+ c 127 05 }	33,776 12	455 35	-----
+ 143 00	37,510 96	i 7 31 }	+ 43 73	+ j 6 54 }	-----	-----	-----
-----	+ 539 84	h 130 11 }	-----	-----	56,411 34	96 77	-----
-----	54,371 84	i 40 78 }	+ 55 52	+ g 705 90	-----	-----	-----
-----	-----	e 67 35 }	-----	-----	33,304 73	102 29	-----
-----	+ 143 60	i 12 58 }	-----	-----	-----	-----	-----
-----	33,361 08	h 7 41 }	+ 8 06	-----	-----	-----	-----
-----	-----	h 67 00 }	-----	-----	61,667 44	92 25	-----
-----	+ 79 12	k 25 10 }	+ 4 31	-----	-----	-----	-----
-----	61,433 16	h 120 75 }	-----	-----	-----	-----	-----
\$1,280 11	\$1,085,999 40	\$76,905 24	\$39,356 46	\$11,697 64	\$1,205,218 35	\$204,087 82	\$1,280 11

e Taxes, etc., on Part-paid Lands, collected at Land Office.  
f Paid Institution for the D. and D.  
g Uncollected Taxes of 1881.  
h State Tax returned to Auditor General's Office.  
i Local Tax, Interest, and Collection Fee.  
j Error in Taxes, etc., charged back.  
k Local Tax and Interest, before and after sale.

Table No. 307.—Amounts Charged and Credited in Account with Wayne

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 74*	\$208,124 14	\$1,361,354 54	\$232,845 44	\$34,150 89	\$64,448 14	\$1,604 44	.....	\$1,302,836 59
1875*	9,220 82	129,062 07	10,565 58	<sup>a</sup> 1,069 20 <sup>b</sup> 54 38 1,480 24	<sup>c</sup> 1 59 4,807 79	<sup>d</sup> 55 16	.....	156,926 74
1876*	9,309 99	74,461 79	12,244 85	1,085 89	2,478 58	<sup>e</sup> 99 51	<sup>f</sup> 35,496 64	106,187 25
1877*	10,439 32	111,277 90	12,323 80	504 85	4,630 51	<sup>g</sup> 107 87	<sup>f</sup> 7,212 26	146,496 31
1878*	9,478 51	165,323 27	14,707 06	2,308 74	6,330 27	<sup>g</sup> 70 81	<sup>f</sup> 9,567 82	207,890 08
1879*	11,638 29	131,107 06	21,067 64	394 80	5,835 09	<sup>g</sup> 60 93	<sup>f</sup> 14,893 17	183,576 00
1880*	7,410 17	177,997 79	23,580 17	2,692 17	6,985 39	<sup>g</sup> 63 91	<sup>f</sup> 11,168 99	229,778 59
1881*	.....	124,237 83	24,806 99	3,683 84	4,964 94	<sup>g</sup> 128 24 7,300 92	<sup>f</sup> 8,291 71	173,564 47
1882*	5,3 6 38	183,401 84	\$1,336 15	<sup>h</sup> 4 11 2,575 70	5,561 55	<sup>g</sup> 256 03	<sup>f</sup> 7,301 32	225,695 08
1883*†	.....	163,978 84	<sup>†</sup> 7,616 62 2,856 83	<sup>†</sup> 2,457 04 75 77	<sup>†</sup> 959 35	<sup>†</sup> 6,203 07 218 38	<sup>†</sup> 8,796 96	193,082 35
1884*†	5,125 55	236,675 80	<sup>†</sup> 5,367 51 6,835 90	<sup>†</sup> 761 04 46 38	<sup>†</sup> 593 11 3 25	<sup>†</sup> 6,034 26 5,185 23	<sup>†</sup> 216 59 7 63	266,652 24
1885*†	5,821 79	144,143 24	7,188 20	<sup>†</sup> 551 95 148 45	<sup>†</sup> 198 41 11 71	<sup>†</sup> 1 73 5,894 52	<sup>†</sup> 249 63 62 44	164,260 17
1886+	2,133 61	265,675 29	14,515 26	<sup>†</sup> 254 73 336 83	<sup>†</sup> 38 65 36 00	<sup>†</sup> 31 114 32	<sup>†</sup> 235 20 14 33 265 51	284,670 04
Totals.	\$285,266 57	\$3,206,802 38	\$118,518 40	\$55,536 99	\$108,752 24	\$33,301 63	\$73,709 20	\$4,243,786 41

\* See Auditor General's Report for 1885, p. 423.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1839.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in note "b."

d Paid D., D. and B. Asylum.

e Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

f State Bids.

g Amount erroneously charged County June 30, 1875, for 1873 tax, interest, and expense.

County since 1841.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$2,461 26	\$1,291,188 69	\$352,874 95	\$37,898 10	\$219 89	\$1,687,642 89	\$217,654 96	\$2,461 26
-----	123,477 74	a 2 46 c 341 23 15,129 61	3,665 71	-----	147,616 75	9,309 99	-----
-----	77,082 81	c 337 49 15,827 24	2,550 39	-----	96,747 93	10,439 32	-----
-----	108,841 92	e 17 77 21,282 88	3,380 59	f 5,496 64	187,019 80	9,476 51	-----
-----	154,097 81	29,550 30	5,381 42	f 7,212 26	196,241 79	11,638 29	-----
-----	136,892 63	25 78 26,719 18	4,990 42	f 9,567 82	178,165 83	7,410 17	-----
-----	180,635 96	7 44 29,694 84	7,074 52	f 14,882 17	232,294 92	-----	2,516 33
2,516 33	123,956 30	7 73 25,349 01	5,208 62	f 11,168 99	168,248 09	5,356 38	-----
-----	192,611 42	17 01 1,299 21 22,044 95	6,622 37	f 8,291 71	230,886 67	-----	5,191 59
† 5,191 59	† 8,645 80 157,029 50	n 7,617 84 e 80 61 k 308 50	† 1,210 17	† f 7,201 32 e 41 08	187,937 30	5,125 55	-----
-----	† 3,245 82 236,960 72	l 11,121 90 p 35 70	† 530 24	† m 8,796 96	261,030 45	5,821 79	-----
-----	† 2,851 64 150,144 70	n 7,871 05 p 107 44	† 151 73	-----	161,126 56	3,133 61	-----
-----	† 560 44 269,321 35	n 10,529 48 r 238 34	† 30 47	-----	280,680 08	3,969 96	-----
\$10,169 18	\$3,224,465 24	\$578,389 94	\$78,695 86	\$72,878 84	\$3,964,599 06	\$289,366 53	\$10,169 18

h Interest on error referred to in note "g."

i Credited as gain under Sec. 124, Tax Law, now charged, because the sale was made void, and money refunded.

j Paid Institution for the D. and D.

k Taxes, etc., on Part-paid Lands, collected at Land Office.

l Drain Taxes that have been paid.

m Uncollected Taxes of 1881.

n State Tax returned to Auditor General's Office.

o Paid School for the Blind.

p Local Tax, Interest, and Collection Fee.

q Amount paid Troop, in Aid of Civil Authorities, under Act 169, 1880.

r Local Tax and Interest, before and after sale.

s Local Tax, Interest, and Collection fee refunded A. G. O.



Table No. 308.—Amounts Charged and Credited in Account with Wexford

Years Closing June 30.	Amounts Charged to County.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc. Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1869 to '74*	\$193 41	\$2,300 72	\$6,246 87	\$6,852 97	\$1,759 50	\$81,908 43	-----	\$81,056 99
1875*	-----	774 37	\$6,264 24	{ <sup>a</sup> 81 75 239 67}	361 31	6,425 09	-----	43,166 43
1876*	-----	446 77	1,653 13	47 21	513 99	7,413 90	c \$2,911 90	13,196 90
1877*	-----	1,144 25	1,477 44	94 45	548 67	8,433 19	c 2,148 86	13,946 86
1878*	-----	1,700 03	3,214 18	304 07	546 82	6,283 49	c 3,408 24	15,456 83
1879*	-----	1,348 14	2,011 07	99 15	595 54	7,024 85	c 3,340 97	14,390 72
1880*	-----	1,830 81	2,221 32	350 75	757 33	10,665 16	c 3,599 17	19,424 04
1881*	-----	1,377 51	2,178 70	877 00	525 78	5,585 99	c 4,098 31	14,543 29
1882*	-----	4,322 35	1,867 08	7 62	616 73	6,119 59	c 4,290 88	17,134 19
1883*†	-----	3,781 82	{ <sup>†</sup> 833 18 64 22}	{ <sup>†</sup> 71 10 5 39}	<sup>†</sup> 481 52	<sup>†</sup> 5,919 09	<sup>†</sup> c 4,385 98	15,542 25
1884*†	-----	5,481 74	{ <sup>†</sup> 1,483 91 180 59}	{ <sup>†</sup> 202 33 23}	<sup>†</sup> 239 53 02	{ <sup>†</sup> 5,091 82 4 238 37}	<sup>†</sup> a 32 89	16,931 23
1885*†	-----	3,326 40	274 56	{ <sup>†</sup> 439 06 8 26}	{ <sup>†</sup> 47 30 79}	{ <sup>†</sup> 773 95 5,631 38}	{ <sup>†</sup> 126 84 180}	10,630 36
1886†	-----	6,130 97	757 96	{ <sup>†</sup> 9 28 16 54}	{ <sup>†</sup> 30 73 1 41}	<sup>†</sup> 26 3,484 98	<sup>†</sup> 22 37	\$10,454 60
Totals ..	\$193 41	\$23,655 38	\$61,928 39	\$9,708 95	\$7,017 97	\$114,894 54	\$23,367 96	\$255,764 60

\* See Auditor General's Report for 1885, p. 424.

† Under New Tax Law unless preceded by †

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State bids.

County since the Organization thereof.

Amounts Credited to County.						Account June 30, Balance.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$41,286 13		\$71,871 32	\$5,843 03		\$119,000 48	\$193 41	\$68,136 99
26,850 86		b 814 25 23,633 91	2,854 84		54,158 87		10,892 44
10,992 44		b 436 35 8,676 36	1,125 41		21,210 56		8,043 66
8,043 66		b 325 76 9,309 08	1,089 50	c \$2,911 90	21,689 90		7,843 04
7,843 04		b 82 87 14 78 11,864 20	1,126 59	c 2,148 86	23,080 29		7,623 46
7,623 46		b 430 38 14,086 79	1,280 58	c 3,408 24	26,779 45		12,388 73
12,388 73		b 398 21 8,815 02	1,387 02	c 3,340 97	26,529 95		6,905 91
6,905 91		b 466 97 9,273 44	1,042 79	c 3,569 17	21,288 28		6,744 99
6,744 99		b 355 58 11,414 33	1,025 46	c 4,098 31	23,638 67		6,504 48
† 6,504 48	\$3,388 50	b 342 83 601 89 432 81 202 04 954 13	† 680 58	† 4,290 88	16,909 01		366 76
366 76	† 1,171 83 4,849 68	b 756 27 4,612 06 380 01 4,992 77	† 263 64	† 4,385 93	17,779 71		848 49
848 48	† 350 90 3,192 47	b 419 84 245 90 101 87	† 45 96		10,645 32		14 96
14 96	† 446 14 8,293 11	b 653 66 j 3,098 43 634 23	† 25 09		11,261 99		807 39
\$136,413 90	\$20,201 03	\$190,202 80	\$17,790 49	\$23,184 96	\$392,792 48	\$193 41	\$137,221 29

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Uncollected Taxes of 1881.

f State Tax returned to Auditor General's Office.

g Local Tax, Interest, and Collection fee.

h Paid School for the Blind.

i Local Tax, Interest, and Collection fee refunded A. G. O.

j Local Tax and Interest, before and after sale.

**Table No. 309.**—*List of Town Plats filed in the office of the Auditor General, as required by Chapter 32 of Howell's Annotated Statutes, as amended by Act No. 111, Laws of 1885, to Sept. 30, 1885.*

The plats are numbered consecutively as they are received for filing, and the figures are references to the plats by such numbers, and to the Volume in which they are bound.

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 August Bonze, Add. (see No. 1310, Vol. 22).  
 " (corrected, 1310, Vol. 22).  
 Alba, 863, Vol. 15.  
 Barker, Welch and Dickinson's Add.; 1366, Vol. 23.  
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 Munroe's Addition, 1596, Vol. 26.  
 Alger, 1483, Vol. 25.  
**Allegan:**  
 Goodrich's Addition, 308, Vol. 6.  
 Rossman's Addition, 521, Vol. 9.  
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 Alleytown, 95, Vol. 2.  
**Alma:**  
 M. A. Ely's Addition, 1417, Vol. 24.  
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**Averill:**  
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 Robert Philip's 2d Plat, 1908, Vol. 31.  
 Daniel Schads Plat, 1710, Vol. 28.  
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 " " " 1st Addition, 549, Vol. 10.  
 " " " 2d " 864, Vol. 15.  
 " " " 3d " 1037, Vol. 18.  
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Z.



ANNUAL REPORT  
OF THE  
COMMISSIONER OF THE STATE LAND OFFICE  
OF THE  
STATE OF MICHIGAN,  
FOR THE  
FISCAL YEAR ENDING SEPT. 30, 1886.



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BY AUTHORITY.

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LANSING:  
THORP & GODFREY, STATE PRINTERS AND BINDERS.  
1887.



# REPORT.

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MICHIGAN STATE LAND OFFICE, }  
Lansing, September 30, 1886. }

TO HON. RUSSELL A. ALGER, *Governor of the State of Michigan* :

SIR,—In accordance with the requirements of the law establishing the State Land Office, I have the honor to submit the following report, showing the business transactions of this office for the fiscal year ending September 30, 1886:

The whole number of acres of land held by the State, September 30, 1885.....	792,859.31
Number of acres forfeited to the State during the year.....	1,209.80
Number of acres patented to the State during the year.....	714.26
Total.....	794,783.37
Number of acres disposed of during the year.....	111,102.97
Number of acres held by State, September 30, 1886.....	683,680.40

Which are classified as follows:

Agricultural College land.....	124,233.82
Asset land.....	160.00
Asylum land.....	1,600.00
Detroit and Milwaukee railroad land.....	40.00
Primary School land.....	295,978.45
Salt Spring land.....	1,348.40
State Building land.....	40.00
Swamp land.....	260,139.26
University land.....	140.47
Total.....	683,680.40

To show the number of acres actually in market there should be deducted the following:

Detroit and Milwaukee Railroad lands.....	40.00
Lands licensed to homesteaders.....	56,220.57
Land reserved on road and ditch contracts.....	21,792.12
Land reserved to Baraga and Ontonagon counties and reverted to State.....	3,014.69
<b>Total.....</b>	<b>81,067.38</b>

Number of acres subject to sale, September 30, 1886..... 602,613.02

The number of acres of land of the different classes disposed of during the year, and the amount received therefor in cash, and the amount due thereon is as follows:

Class of land.	Acres.	Amount Sold for.	Amount paid.	Amount due.
Agricultural College.....	1,280.00	\$7,440 00	\$6,630 00	\$810 00
Asset.....	40.00	400 00	200 00	200 00
Primary School.....	17,908.52	76,513 31	73,625 45	2,884 76
State Building.....	Lansing Lots..	18,700 00	4,525 00	14,775 00
Salt Spring.....	120.00	520 00	840 00	180 00
Swamp.....	87,485.78	46,748 49	46,407 79	340 70
Swamp Patented to Homesteaders.....	4,518.86			
University.....	40.00	480 00	240 00	240 00
<b>Total.....</b>	<b>111,102.97</b>	<b>\$151,801 80</b>	<b>\$132,371 84</b>	<b>\$19,430 46</b>

The number of acres of land of the different classes forfeited to the State for non-payment of interest, is as follows:

Agricultural college land.....	440.00
Primary school land.....	609.80
Swamp land.....	160.00
<b>Total.....</b>	<b>1,209 80</b>

The receipts of the State land office on account of lands sold during the year, and for principal, interest, and penalty received on sales made in former years, and from other sources, have been as follows:

Agricultural College land—Principal .....	\$16,545 31	
Interest .....	9,611 81	
Penalty .....	563 48	
	<hr/>	\$26,720 60
Dewey Asset land—Principal .....	\$453 44	
Interest .....	217 66	
Penalty .....	21 14	
	<hr/>	692 24
Asylum land—Principal .....	\$480 00	
Interest .....	509 68	
Penalty .....	40 40	
	<hr/>	1,030 08
Normal School land—Principal .....	\$553 75	
Interest .....	526 38	
Penalty .....	11 68	
	<hr/>	1,091 81
Primary School land—Principal .....	\$94,857 15	
Interest .....	20,568 82	
Penalty .....	943 85	
Forfeited bid .....	160 00	
	<hr/>	116,529 82
Salt Spring land—Principal .....	\$600 00	
Interest .....	374 95	
Penalty .....	19 25	
	<hr/>	994 20
State Building land—Principal .....	\$14,156 00	
Interest .....	1,102 71	
Penalty .....	1 64	
	<hr/>	15,260 35
Swamp land—Principal .....	\$43,279 49	
Interest .....	1,168 93	
Penalty .....	75 37	
	<hr/>	44,523 79
University land—Principal .....	\$5,191 31	
Interest .....	3,450 08	
Penalty .....	33 25	
	<hr/>	8,674 64
Taxes on part paid lands .....		5,518 39
Fees, plats, etc. ....		1,915 39
Trespass collections .....		2,125 53
Rent of Lansing lot .....		1 00
Homestead fees .....		50 00
	<hr/>	
Total .....		<u><u>\$225,127 84</u></u>



## ANNUAL REPORT OF THE

## TRESPASS.

The trespass collections for the year are as follows:

1885.		
Dec. 19.	N w $\frac{1}{4}$ of n e $\frac{1}{4}$ , sec. 16, t 14 n, 10 w-----	\$25 00
“ “	N w $\frac{1}{4}$ of n e $\frac{1}{4}$ , sec. 16, 14 n, 10 w (conveyance)-----	87 94
1886.		
Jany, 7.	S e $\frac{1}{4}$ of n e $\frac{1}{4}$ , sec. 22, t 29 n, 6 w (conveyance)-----	50 00
“ 30.	S $\frac{1}{2}$ of n w $\frac{1}{4}$ , sec. 17, t 27 n, 14 w (conveyance)-----	191 50
Feb. 10.	N e $\frac{1}{4}$ of s e $\frac{1}{4}$ , sec. 16, t 44 n, 31 w (conveyance)-----	160 00
Mar. 4.	S e $\frac{1}{4}$ of s e $\frac{1}{4}$ , sec. 14, t 30 n, r 1 w-----	150 00
June 14.	N $\frac{1}{4}$ of n e $\frac{1}{4}$ , sec. 14, t 26 n, 8 e-----	75 00
July 18.	S w $\frac{1}{4}$ of n e $\frac{1}{4}$ , sec. 16, t 14 n, r 10 w-----	20 00
Sept. 14.	W. $\frac{1}{4}$ of n w $\frac{1}{4}$ , w $\frac{1}{2}$ of s w $\frac{1}{4}$ , sec. 24, and lot 1, sec. 25, t 33 n, 7 e-----	30 00
Total-----		<u>\$789.44</u>

## AGRICULTURAL COLLEGE LAND.

The sales of these lands for the year amount to 1,280 acres, and the proceeds to \$7,440.

## PRIMARY SCHOOL LANDS.

17,608.26 acres of Primary School land have been sold, the proceeds of which are \$76,513.31.

## SWAMP LANDS.

92,014.71 acres of swamp lands have been disposed of, the avails of which are \$46,748.49.

The State has received from the General Government \$5,403.37 in cash, and certificates entitling the State to locate 5,283.53 acres of land, being the first instalment paid the State for lands sold by the Government since the passage of the swamp land act.

Lists covering the greater part of the claim of the State, in the aggregate over 1,000,000 acres, are now nearly completed, and a vigorous prosecution will result in its speedy adjustment.

## HOMESTEADS.

There have been issued during the year 25 homestead licenses, covering \$1,453.47 acres. There have been patented to homesteaders during the same time, 4,518.98 acres. There now stand as licensed to homesteaders, 56,220.57 acres.

## FEES, PLATS, AND FIELD NOTES.

The sum of \$1,915.39 has been paid into the treasury during the year for fees, plats, and field notes.

## TAXES ON PART PAID LANDS.

The receipts for the year for taxes on part paid lands are \$5,518.39.

The following is a comparative statement of the number of acres of State land disposed of, and the amount received for the same for the past five years:

*Comparative Statement.*

Year.	Primary School Land. Acres.	University Land. Acres.	Asylum Land. Acres.	State Building Land. Acres.	Detroit & Milwaukee R. R. Land. Acres.	Salt Spring Land. Acres.	Agricultural College Land. Acres.	Asset Land. Acres.	Swamp Land. Acres.	Total Acres.	Amount Sold for.
1882.....	45,200.91	9.51	200.00	-----	10,382.66	120.00	11,863.00	40.00	1,402,729.00	1,470,545.08	\$840,975.68
1883.....	27,999.23	67.00	-----	-----	40.00	440.00	8,715.57	180.00	68,696.82	106,063.72	242,961.07
1884.....	10,762.23	40.00	-----	City lots.	15,551.01½	149.92	2,872.46	-----	185,903.86	214,185.53½	180,986.08
1885.....	10,156.70	15.96	-----	City lots.	5,397.61	213.81	824.40	-----	88,850.31	55,466.20	94,994.98
1886.....	17,603.23	40.00	-----	City lots.	-----	120.00	1,280.00	40.00	92,014.71	111,102.97	132,871.34

For details of the transactions of this department reference is made to the tabular statements in the appendix submitted herewith.

Very respectfully,  
MINOR S. NEWELL, *Commissioner.*



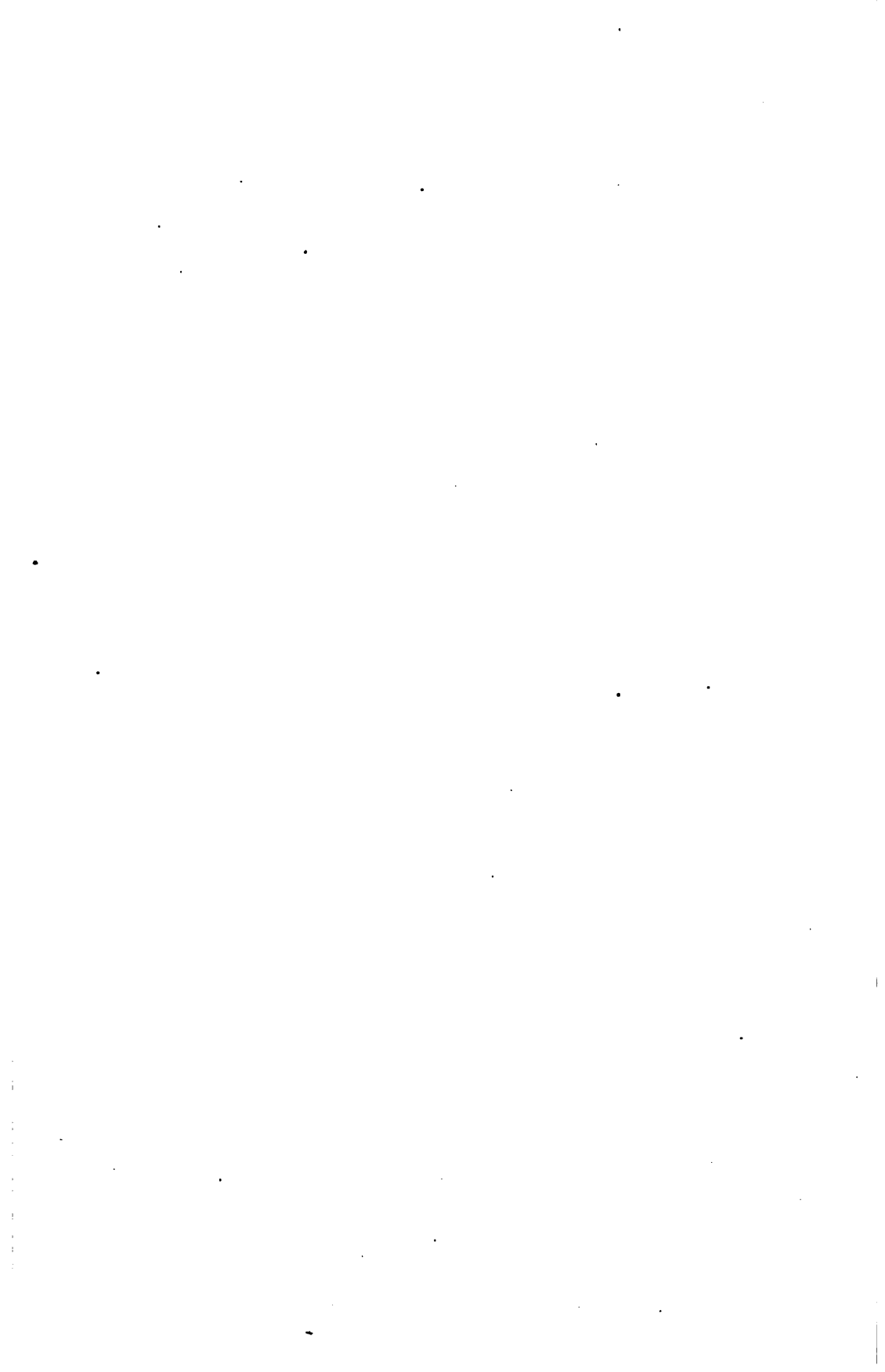
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# APPENDIX.

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# APPENDIX.

## AGRICULTURAL COLLEGE LAND.

TABLE NO. 1.—*Showing by Counties the amount of Agricultural College Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	40 00	\$5 00	\$200 00	\$200 00	-----
Alcona.....	80 00	6 00	480 00	480 00	-----
Antrim.....	40 00	5 00	200 00	200 00	-----
Iosco.....	40 00	5 00	200 00	50 00	150 00
Kalkaska.....	80 00	8 00	640 00	640 00	-----
Montmorency.....	200 00	5 00	1,000 00	1,000 00	-----
Oscoda.....	120 00	5 00	600 00	600 00	-----
Wexford.....	40 00	5 00	200 00	50 00	150 00
".....	40 00	7 00	280 00	70 00	210 00
".....	40 00	10 00	400 00	400 00	-----
Total.....	720 00	-----	\$4,200 00	\$3,690 00	\$510 00

## AGRICULTURAL COLLEGE LAND.

TABLE NO. 2.—*Showing by Counties the amount of Forfeited Agricultural College Land sold during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Antrim.....	40 00	\$5 00	\$200 00	\$50 00	\$150 00
Charlevoix.....	240 00	5 00	1,200 00	1,200 00	-----
Cheboygan.....	40 00	5 00	200 00	200 00	-----
".....	40 00	6 00	240 00	210 00	-----
".....	80 00	10 00	800 00	800 00	-----
Wexford.....	120 00	5 00	600 00	450 00	150 00
Total.....	\$580 00	-----	\$3,240 00	\$2,940 00	\$300 00

## ASSET LAND.

TABLE NO. 3.—*Showing by Counties the Amount of Asset Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Lapeer.....	\$40 00	\$10 00	\$400 00	\$200 00	\$200 00

## PRIMARY SCHOOL LAND.

TABLE NO. 4.—*Showing by Counties the amount of Primary School Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	820.00	\$4 00	\$1,280 00	\$1,280 00	-----
Alger.....	280.00	4 00	1,120 00	1,120 00	-----
Allegan.....	178.08	1 25	216 29	216 29	-----
Alpena.....	120.00	4 00	480 00	240 00	-----
Antrim.....	175 49	4 00	701 96	621 96	\$240 00 80 00
Arenac.....	80.00	4 00	320 00	320 00	-----
Baraga.....	520.00	4 00	2,080 00	2,080 00	-----
".....	154.50	5 00	772 50	772 50	-----
".....	40.00	10 50	420 00	420 00	-----
".....	80.00	12 00	960 00	960 00	-----
Baraga.....	40.00	50 00	2,000 00	2,000 00	-----
Bendle.....	40.00	4 00	160 00	160 00	-----
Cheboygan.....	320.00	4 00	1,280 00	1,200 00	80 00
Chippewa.....	294.18	4 00	1,176 72	1,176 72	-----
Crawford.....	200.00	4 00	800 00	800 00	-----
Delta.....	680.00	4 00	2,720 00	2,720 00	-----
Emmet.....	144.00	4 00	576 00	288 50	288 50
Gladwin.....	136.54	4 00	546 16	542 16	-----
Grand Traverse.....	40.00	4 00	160 00	80 00	80 00
Houghton.....	1,200.00	4 00	4,800 00	4,800 00	-----
Huron.....	40.00	4 00	160 00	80 00	80 00
Iron.....	360.00	4 00	1,440 00	1,440 00	-----
".....	160.00	5 00	800 00	300 00	-----
Kalkaska.....	200.00	4 00	800 00	680 00	240 00
Lake.....	280.00	4 00	1,120 00	1,120 00	-----
Mackinac.....	400.00	4 00	1,600 00	1,600 00	-----
Manistee.....	120.00	4 00	480 00	240 00	240 00
Marquette.....	2,421.15	4 00	9,684 60	9,684 60	-----
".....	227.80	5 00	1,139 00	1,139 00	-----
".....	32.20	12 00	986 40	986 40	-----
Menominee.....	400.00	4 00	1,600 00	1,600 00	-----
".....	80.00	5 00	400 00	400 00	-----
".....	306.80	7 00	2,161 60	2,161 60	-----
".....	160.00	12 00	1,920 00	1,920 00	-----
Midland.....	120.00	4 00	480 00	480 00	-----
Missaukee.....	280.00	4 00	1,120 00	1,040 00	80 00
Montmorency.....	80.00	4 00	320 00	320 00	-----
Muskegon.....	88.28	4 00	353 12	158 12	-----
Newaygo.....	80.00	1 25	100 00	100 00	-----
".....	40.00	4 00	160 00	160 00	-----
Ogemaw.....	820.00	4 00	1,280 00	1,200 00	80 00
Ontonagon.....	2,552.75	4 00	10,211 00	10,211 00	-----
Osceola.....	40.00	4 00	160 00	160 00	-----
Oscoda.....	120.00	4 00	480 00	480 00	-----
Otsego.....	280.00	4 00	1,120 00	980 00	160 00
Presque Isle.....	368 00	4 00	1,532 00	1,132 00	400 00
Roscommon.....	480.00	4 00	1,920 00	1,920 00	-----
Sanilac.....	40.00	4 00	160 00	80 00	80 00
Schoolcraft.....	40.00	4 00	160 00	80 00	80 00
Wexford.....	600.00	4 00	2,400 00	2,160 00	240 00
Total.....	15,771.27	-----	\$68,615 35	\$68,165 35	\$2,440 50

PRIMARY SCHOOL LAND.

TABLE NO. 5.—*Showing by Counties the amount of Forfeited Primary School Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Allegan.....	40.00	\$4 00	\$160 00	\$160 00	-----
Baraga.....	200.00	4 00	800 00	800 00	-----
Benzie.....	40.00	4 00	160 00	160 00	-----
Charlevoix.....	240.00	4 00	960 00	960 00	-----
Clare.....	40.00	4 00	160 00	160 00	-----
Genesee.....	40.00	4 00	160 00	80 00	80 00
Gladwin.....	160.00	4 00	640 00	640 00	-----
Gratiot.....	80.00	10 25	820 00	820 00	-----
Iosco.....	91.05	4 00	364 20	364 20	-----
Iron.....	40.00	4 00	160 00	160 00	-----
Keweenaw.....	200.00	4 00	800 00	800 00	-----
Lake.....	40.00	4 00	160 00	160 00	-----
Leelanaw.....	49.80	4 00	197 20	98 60	98 60
Midland.....	40.00	4 00	160 00	160 00	-----
Montcalm.....	40.00	4 00	160 00	160 00	-----
Muskegon.....	180.81	4 00	723 24	723 24	-----
Newaygo.....	80.00	4 00	320 00	320 00	-----
Ontonagon.....	40.00	4 00	160 00	160 00	-----
Osceola.....	40.00	4 00	160 00	160 00	-----
Ottawa.....	115.88	4 00	463 52	311 66	151 86
".....	40.00	5 25	210 00	105 00	105 00
Total.....	1,836.99	-----	\$7,897 96	\$7,482 70	\$415 26

STATE BUILDING LAND.

TABLE NO. 6.—*Showing by Counties the amount of State Building Land sold at original sale during the Year ending September 30, 1886.*

Counties.	City Lots.	Amount.	Amount Paid.	Amount Due.
Ingham.....	Lansing city lots.	\$19,700 00	\$4,925 00	\$14,775 00



## SALT SPRING LAND.

TABLE NO. 7.—*Showing by Counties the amount of Salt Spring Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland.....	80.00	\$4 00	\$320 00	\$240 00	\$80 00

## SALT SPRING LAND.

TABLE NO. 8.—*Showing by Counties the amount of Forfeited Salt Spring Land sold at original sale during the Year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland.....	40.00	\$5 00	\$200 00	\$100 00	\$100 00

SWAMP LAND.

TABLE NO. 9.—Showing by Counties the Amount of Swamp Land sold at Original Sale under Act 117, Session Laws of 1859, and the Acts Amendatory thereto, during the year ending September 30, 1886 :

Counties.	Acres.	Price.	Amount.
Alcona.....	590.00	\$1 25	\$700 00
Allegan.....	231.28	1 25	289 08
Alpena.....	1,002.49	1 25	1,203 12
".....	40.00	1 56 1/4	62 50
Arenac.....	40.00	1 25	50 00
Benzie.....	208.22	1 25	260 04
Charlevoix.....	160.00	1 25	200 00
Cheboygan.....	1,411.16	1 25	1,763 95
".....	429.65	2 00	859 30
".....	110.48	8 00	883 88
Clare.....	246.10	1 25	307 63
Crawford.....	353.43	1 25	441 85
Delta.....	31.00	1 25	38 75
Eaton.....	40.00	1 25	50 00
Gladwin.....	520.00	1 25	650 00
Huron.....	80.00	2 20	176 00
".....	80.00	4 05	324 00
".....	80.00	5 25	420 00
".....	40.00	7 00	280 00
".....	40.00	7 05	282 00
Huron.....	80.00	10 25	820 00
Iosco.....	890.00	1 25	1,100 00
Kalkaska.....	451.75	1 25	564 70
".....	80.00	1 45	116 00
".....	40.00	1 55	62 00
Kalkaska.....	80.00	2 25	180 00
".....	320.00	2 80	786 00
".....	80.00	2 50	200 00
".....	80.00	3 00	240 00
Lake.....	45.78	1 25	57 23
Livingston.....	40.00	1 25	50 00
Manistee.....	476.00	1 25	595 00
Marquette.....	80.00	1 25	100 00
Mason.....	720.00	1 25	900 00
".....	40.00	2 60	104 00
Menominee.....	40.00	1 25	50 00
Midland.....	80.00	1 25	100 00
".....	40.00	1 45	58 00
".....	40.00	2 17	86 80
Missaukee.....	2,256.69	1 25	2,820 87
Missaukee.....	648.55	2 00	1,297 10
Monroe.....	15.00	2 00	30 00
Montmorency.....	4,834.58	1 25	6,042 98
Oceana.....	80.00	1 25	100 00
Ogemaw.....	281.72	1 25	352 15
Ontonagon.....	54,548.15	Spec'l	Act.
Osceola.....	80.00	1 80	104 00
Otsego.....	40.00	1 25	50 00
Presque Isle.....	4,897.24	1 25	5,496 55
".....	220.00	2 00	500 00
Presque Isle.....	158.00	6 50	1,027 00
Roscommon.....	3,794.00	1 25	4,742 52
Saginaw.....	40.00	1 25	50 00
Total.....	81,446.09	-----	\$38,828 51

## SWAMP LAND.

TABLE NO. 10.—*Showing by Counties the Amount of Forfeited Swamp Land sold under Act 117, Session Laws of 1869, and the Acts amendatory thereto, during the year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.
Alpena.....	40.00	\$1 25	\$50 00
Ingham.....	40.00	1 25	50 00
.....	80.00	1 67	133 60
Iosco.....	40.00	1 25	50 00
Jackson.....	40.00	1 25	50 00
.....	40.00	1 50	60 00
Mason.....	120.00	1 25	150 00
Total.....	400.00	.....	\$548 60

## SWAMP LAND.

TABLE NO. 11.—*Showing by Counties the amount of Swamp Land sold for cash during the year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Am't Paid.	Am't Due.
Alcona.....	40.00	\$1 25	\$50 00	\$50 00	.....
Alpena.....	40.00	1 25	50 00	12 50	\$37 50
Cheboygan.....	40.00	1 25	50 00	50 00	.....
Clare.....	40.00	1 25	50 00	50 00	.....
Crawford.....	31.24	1 25	39 05	39 05	.....
".....	80.00	3 50	280 00	280 00	.....
Delta.....	2,962.40	1 25	3,603 50	3,537 88	153 20
".....	40.00	1 60	64 00	64 00	.....
Gladwin.....	40.00	1 25	50 00	50 00	.....
Kalkaska.....	120.00	1 25	150 00	150 00	.....
".....	40.00	2 00	80 00	80 00	.....
Leelanaw.....	80.00	1 25	100 00	100 00	.....
".....	40.00	2 00	80 00	80 00	.....
Mackinac.....	40.00	1 25	50 00	50 00	.....
Manistee.....	40.00	1 25	50 00	50 00	.....
Menominee.....	360.00	1 25	450 00	412 50	37 50
Midland.....	80.00	2 00	160 00	160 00	.....
Missaukee.....	40.00	1 25	50 00	50 00	.....
Muskegon.....	25.00	1 25	31 25	32 50	.....
Newaygo.....	40.00	1 25	50 00	12 50	37 50
Oceana.....	80.00	1 25	100 00	100 00	.....
Ontonagon.....	960.00	1 25	1,200 00	1,200 00	.....
Oscoda.....	80.00	1 25	100 00	100 00	.....
Roscommon.....	200.00	1 25	250 00	250 00	.....
St. Clair.....	40.00	1 25	50 00	12 50	37 50
Wexford.....	40.00	1 25	50 00	50 00	.....
Total.....	5,609.64	.....	\$7,328 08	\$7,022 88	\$305 20

SWAMP LAND.

TABLE NO. 12.—*Showing by Counties the amount of Forfeited Swamp Land sold for cash during the year ending September 30, 1886.*

Counties.	Acres.	Price.	Amount.	Am't Paid.	Amount Due.
Alpena .....	40.00	\$1 25	\$50 00	\$12 50	\$37 50

SWAMP LAND.

TABLE NO 18.—*Showing by Counties the amount of Swamp Land granted to settlers for homesteads; also, homesteads patented to settlers during the year ending September 30, 1886.*

Counties.	Licensed Acres.	Patented Acres.
Alcona .....	80.00	105.02
Alpena .....	40.00	1,000.00
Antrim .....	40.00	158.52
Arenac .....	.....	80.00
Cheboygan .....	638.47	466.35
Clare .....	.....	40.00
Emmet .....	180.00	.....
Gladwin .....	116.10	180.00
Grand Traverse .....	120.00	80.00
Kalkaska .....	68.90	.....
Mackinac .....	.....	80.00
Midland .....	.....	80.00
Missaukee .....	.....	80.00
Montmorency .....	.....	400.00
Newaygo .....	40.00	.....
Ogemaw .....	40.00	.....
Oscoda .....	40.00	.....
Presque Isle .....	40.00	1,482.17
Roscommon .....	40.00	151.32
Sanilac .....	.....	80.00
Tuscola .....	.....	86.00
Total .....	1,453.47	4,518.96

## UNIVERSITY LAND.

TABLE NO. 14.—*Showing by Counties the Amount of University Land sold at original sale, during the year ending September 30, 1886.*

County.	Acres.	Price.	Amount	Amount Paid.	Amount Due.
Kalamazoo.....	40.00	\$12 00	\$480 00	\$240 00	\$240 00

TABLE NO. 15.—*Recapitulation of Sales.*

Class of Land.	Kind of Sale.	Acres.	Amount Sold For.	Amount Paid.	Amount Due.
Agricultural College.....	Original.....	720.00	\$4,200 00	\$3,690 00	\$510 00
Agricultural College.....	Forfeited.....	500.00	3,240 00	2,940 00	300 00
Asset.....	Original.....	40.00	400 00	200 00	200 00
Primary School.....	Original.....	15,771.27	88,615 85	66,165 85	2,449 50
Primary School.....	Forfeited.....	1,896.99	7,697 98	7,463 70	435 28
State Building.....	Original.....	Lansing Lots	19,700 00	4,825 00	14,775 00
Salt Spring.....	Original.....	80.00	320 00	240 00	80 00
Salt Spring.....	Forfeited.....	40.00	200 00	100 00	100 00
Swamp.....	Original.....	87,055.73	46,154 89	45,851 69	303 20
Swamp.....	Forfeited.....	440.00	593 60	556 10	37 50
Swamp.....	Homesteads.....	4,518.98			
University.....	Original.....	40.00	480 00	240 00	240 00
Total.....		111,102.97	\$151,801 80	\$122,371 34	\$19,430 46

## SWAMP LAND.

TABLE NO. 16.—*Showing by Counties the number of acres of Swamp Land standing as licensed to Homestead Settlers, for the year ending September 30, 1886.*

Counties.	Acres.
Alcona .....	1,817.98
Allegan .....	120.00
Alpena .....	12,129.44
Antrim .....	283.52
Arenac .....	800.00
Benzie .....	80.00
Charlevoix .....	40.00
Cheboygan .....	10,515.42
Clare .....	674.10
Crawford .....	1,217.29
Delta .....	432.68
Eaton .....	155.19
Emmet .....	920.00
Gladwin .....	1,806.35
Grand Traverse .....	1,238.39
Gratiot .....	228.25
Huron .....	1,643.98
Ingham .....	200.00
Iosco .....	1,520.88
Isabella .....	40.00
Kalkaska .....	863.80
Lake .....	240.00
Leelanaw .....	120.00
Mackinac .....	121.02
Manistee .....	507.40
Manitou .....	138.50
Mason .....	327.37
Mecosta .....	40.00
Menominee .....	673.83
Midland .....	188.17
Missaukee .....	2,280.00
Montcalm .....	40.00
Montmorency .....	1,719.07
Newaygo .....	40.00
Oceana .....	359.74
Ogemaw .....	730.76
Osceola .....	200.00
Oscoda .....	680.00
Otsego .....	720.00
Presque Isle .....	6,472.64
Roscommon .....	1,095.52
Saginaw .....	40.00
Sanilac .....	1,264.58
Tuscola .....	1,120.00
Wexford .....	380.00
Total .....	56,220.57

TABLE NO. 17.—*Showing by Counties the Amount of Swamp Land standing reserved on State Road and Ditch Contracts Sept. 30, 1886.*

Counties.	Acres.
<i>Lower Peninsula.</i>	
Alcona.....	70 87
Alpena.....	5,640 21
Benzie.....	313 49
Cheboygan.....	565 25
Crawford.....	160 00
Emmet.....	608 90
Iosco.....	40 00
Lake.....	335 26
Leelanaw.....	160 00
Missaukee.....	516 66
Montmorency.....	6,280 58
Otsego.....	80 48
Presque Isle.....	5,917 38
Sanilac.....	568 62
St. Clair.....	278 30
Wexford.....	201 92
Total.....	21,729 12
<i>Upper Peninsula—Ontonagon to be restored to market.....</i>	<i>3,014 69</i>

## FORFEITED LAND.

TABLE NO. 18.—*Showing by Counties the number of acres of State Lands which forfeited to the State during the year ending September 30, 1886.*

Counties.	Agricultural College Land, Acres.	Primary School Land, Acres.	Swamp Land, Acres.	Total Acres.
Allegan.....		88.80		88.80
Antrim.....		40.00		40.00
Arenac.....		80.00		80.00
Berrien.....		1.50		1.50
Charlevoix.....	120.00			120.00
Cheboygan.....	160.00			160.00
Clare.....			40.00	40.00
Genesee.....		80.00		80.00
Gratiot.....		80.00	40.00	120.00
Iosco.....		80.00	80.00	160.00
Isabella.....		40.00		40.00
Kalkaska.....	40.00			40.00
Osceola.....		40.00		40.00
St. Clair.....		80.00		80.00
Wexford.....	120.00			120.00
Total.....	440.00	608.80	160.00	1,208.80

TABLE NO. 19.—*Showing the Number of Acres of Forfeited Lands of all classes vacant September 30, 1886.*

Kind of Land.	Acres.
Agricultural College.....	9,842.52
Asylum.....	1,282.98
Primary School.....	20,542.09
Salt Spring.....	120.00
Swamp.....	3,118.74
State Building.....	40.00
University.....	15.68
Total.....	34,462.01

TABLE NO. 20.—*Showing the Amount of Money Received from the sale of all classes of land, which have become forfeited to the State, up to September 30, 1886.*

Kind of Land.	Amount Received.
Agricultural College.....	\$36,354 34
Asylum.....	3,290 74
Normal School.....	5,200 00
Primary School.....	211,364 99
Salt Spring.....	4,084 14
Swamp.....	28,807 42
State Building.....	1,042 20
University.....	16,670 17
Total.....	\$307,294 00

The amount received in the foregoing table would pay a minimum of \$8.91 per acre on all forfeited lands now vacant.



TABLE NO. 21.—*Showing what State Road and Ditch Work has been accepted, approved and paid during the fiscal years ending September 30, 1885, and September 30, 1886.*

Title of Work.	Names of Contractors	No. of Contract.	Year ending Sept. 30, 1885.				Year ending Sept. 30, 1886.				Total Pay- ments for Two Years.	
			Length.			Amount Paid on Contracts.	Paid Local Com'r's and for Print'g.	Length.		Amount Paid on Contracts.		Paid Local Com'r's and for Print'g.
			Miles.	Chains.	Links.			Miles.	Chains.			
Lower Peninsula.												
Alpena County Ditch	Merritt Chandler	24	6	40	80	\$5,472 50			\$15 75		\$15 75	
Allis Road	Alfred J. West	42					\$11 90			6 30	2,472 50	
Alpena and Montmorency Road	John D. Sheahy	22				1,140 56					386 20	
Alpena and Posen Road	George Appleford	58	4	40		800 00	101 25				2,041 81	
Bangor and Monitor Ditch	John Fletcher	58										
Black River Improvement	James Gardner	50	3	46		2,500 00	102 00	1,389 00			1,379 50	
Bridgehampton and Custer Ditch	Alfred J. West	31	6	56		4,123 27		3,265 73			2,602 00	
"	David Crosby	54	3			1,920 00	12 60	840 00			10,060 60	
Dowagiac Swamp Ditch	Alfred J. West	27						3,667 67			3,667 67	
Duck Lake Improvement	M. L. Maxon and G. H. Ferguson	56	1	43		3,780 00					3,780 00	
Duncan City and Alpena Road							15 00				15 00	
Duncan, Alpena and Saginaw River Road	John Wilson	48	1			640 00	97 75				97 75	
Evergreen and Greenleaf Ditch	Robert T. Todd	45	11	75		1,600 00		640 00			1,280 00	
Grand and Portage River Improvement											1,600 00	
Indian River Improvement	D. F. and C. M. Gifford	57	75	75		3,000 00	79 00				3,079 00	
Jordan Valley Road	Solomon G. Isamon	55	6	40		4,100 00				5 25	4,100 00	
Little Traverse and Mackinaw Road											5 25	
Hong Lake Drain							75 00				75 00	
Lynn Ditch	Jas. R. McGurk, Assignee	1						300 68			300 68	
Lynn and Mussey Road												
Manistee, Portage and Bear Lake Road	Merritt S. Cook	47					39 00				39 00	
Maple River Drain	Colin McCormick	51					80 25	5,762 56			5,762 56	
Missaukee County Road	Paulus Lutz, Assignee	1	2			1,114 80		980 00			1,040 26	
Newton Creek Improvement	Richard Martin	61						2,100 00			1,114 80	
Oscana and Manistee Road											2,100 00	
Oscoda Branch of Duncan City and Alpena Road	Duncan Dewar and C. G. Wing	34	9	40		3,534 86	66 00	4,104 31			7,705 17	
Pavilion Township Improvement	James B. Patterson	22						6,105 36			6,105 36	
Petokey and Gaylord Road	Alfred J. West	48						681 59			681 59	
"	Charles P. Sweet	18	3	40		5,666 52	90 00				5,755 52	

[illegible]

TABLE NO. 22.—Showing the amount of State Road and Ditch work placed under contract during the fiscal years ending Sept. 30, 1885, and Sept. 30, 1886.

Title of Work.	Name of Contractors.	No. of Contract.	Year Ending Sept. 30, 1885.			Year Ending Sept. 30, 1886.			When to be Completed.
			Length.		Contract Price.	Length.		Contract Price.	
			Miles.	Chains.		Links.	Miles.		
Lower Peninsula.									
Duck Lake Improvement.....	Mathew L. Maxon and George H. Ferguson.....		1	48	\$3,780 00				Dec. 1, 1884.
Indian River Improvement.....	Dewitt F. Gifford and Charles M. Gifford.....	57		75	3,000 00				June 1, 1885.
Bangor and Monitor Ditch.....	John Fletcher.....	58	1	12	1,289 00				Oct. 1, 1886.
A'pema and Posen Road.....	James A. Case.....	59	1	2	1,000 00				Oct. 15, 1885.
Novesta Ditch.....	John W. Canfield.....	60	2	28	1,000 00				Sept. 1, 1886.
Newton Creek Improvement.....	Richard Martin.....	61				2	40	\$2,100 00	Dec. 1, 1886.
Evergreen and Austin Ditch.....	Levi W. Bogert.....	62				5	71	4,719 17	Oct. 15, 1887.
Alpena and Montmorency Road.....	James Hunt.....	63				1	73	1,523 40	Nov. 1, 1886.
			7	2	\$11,349 00		10	24	\$6,342 57
Total for two years.....						17	26	36	\$19,691 57

TABLE. NO. 23.—Showing what State Road and Ditch Work remains under Contract at the close of the fiscal year ending Sept. 30, 1886, and the amount to become due thereon.

Title of Work.	Names of Contractors.	No. of Contract.	Length.			Amount to Become Due.	Time for Final Completion of Work.
			Miles.	Chains.	Links.		
<i>Lower Peninsula.</i>							
Alpena and Montmorency Road.	Alfred J. West.	42	5			\$4,880 00	Aug. 31, 1886.
Alpena and Montmorency Road.	James Hunt.	63	1	72	84	1,523 40	Nov. 1, 1886.
Alpena and Posen Road.	James A. Case.	59	1	12	38	1,600 00	Aug. 15, 1886.
Bridgehampton and Custer Ditch	David Crorey.	54	1			1,440 00	Dec. 1, 1884.
Evergreen and Austin Ditch.	Levi W. Bogert.	62	5	71	97	4,719 70	Oct. 15, 1887.
Evergreen and Greenleaf Ditch.	John Wilson.	46	2			1,920 00	Nov. 30, 1886.
Jordan Valley Road.	Solomon G. Isaman.	55	1	40		2,240 00	July 1, 1885.
Lynn Ditch.	Jas. R. McGurk, assignee.	1		40		687 90	Oct. 31, 1886.
Lynn and Mussey Road.	Thomas H. Bottomley.	1	4	68	15	3,881 50	Sept. 1, 1886.
Missaukee County Road.	Thomas T. Caldwell.	1		40		1,378 20	Oct. 1, 1882.
Novesta Ditch.	John W. Canfield.	60	2	23	37	1,600 00	Sept. 1, 1887.
Oceana and Manistee Road.	D. Dewar and C. G. Wing.	34	7	45	80	3,789 83	Nov. 1, 1885.
Pavilion Township Improvement.	Alfred J. West.	48	2	44		2,528 41	Sept. 30, 1886.
Port Sanilac and Tuscola Road and White Creek Ditch.	Gurley Lester, assignee	2	4			2,622 00	July 15, 1881.
Rush Ditch.	William H. Cady.	21	1			240 00	Dec. 1, 1885.
Torch Lake and Alpena Road.	A. J. West and C. B. Peck.	41	6			5,600 00	July 1, 1885.
Torch Lake and Alpena Road, East Div.	A. J. West, assignee.	15	2			1,575 00	July 1, 1885.
Totals.			49	58	01	\$42,220 94	

TABLE NO. 24.—Showing the amount of Matured Swamp Land Credit, Sept. 30, 1886.

Alpena, Montmorency and Presque Isle counties.	\$2,520 33	
Alpena and Presque Isle counties.	6,157 77	
Bay and Tuscola counties.	13 33	
Gratiot county.	74 69	
Midland county.	14 68	
Newaygo and Muskegon counties.	81 35	
Newaygo, Mecosta and Osceola counties.	10 61	
Ottawa county.	998 88	
Tuscola county.	245 17	
Lower Peninsula.		\$10,116 66
		15,107 99
Total in Lower Peninsula.		\$25,224 65
Delta county, range 18 west.	90 28	
Upper Peninsula.	766 58	
Upper Peninsula, under Act 239 Laws of 1883.	3,406 38	
Total in Upper Peninsula.		\$4,173 24
Grand total.		\$30,396 89



REPORT  
OF THE  
STATE INSPECTOR OF ILLUMINATING OILS  
OF THE  
STATE OF MICHIGAN,  
FOR THE  
YEAR ENDING DECEMBER 31, 1886.

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BY AUTHORITY.

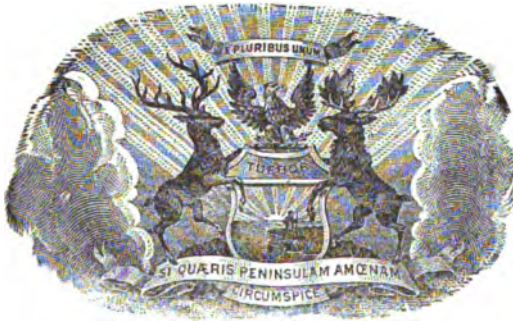
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LANSING:  
THORP & GODFREY, STATE PRINTERS AND BINDERS.  
1887.



REPORT  
OF THE  
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REPORT  
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BY AUTHORITY.

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LANSING:  
THORP & GODFREY, STATE PRINTERS AND BINDERS.  
1887.



# REPORT.

OFFICE OF STATE INSPECTOR OF ILLUMINATING OILS, }  
Coral, Mich., January 24, 1887.

To his Excellency, CYRUS G. LUCE, Governor of Michigan, and the State Board of Health:

GENTLEMEN—I have the honor to present you my annual report as State Inspector of Illuminating Oils for the year ending December 31, 1886. The year has been one of great activity in the oil trade, showing an increase of barrels inspected and a corresponding increase of fees collected, as you will see by the following statement:

## RECEIPTS AND DISBURSEMENTS.

Names.	Places.	Barrels approved.	Barrels rejected.	Fees collected.	Salaries paid.	Expenses paid.	Total paid.
Judson Grenell.....	Detroit.....	35,973	.....	\$4,676 49	\$1,197 25	\$71 38	\$1,268 63
Clarence S. Yates.....	Detroit.....	17,201	.....	2,236 13	1,022 20	37 66	1,059 76
William Jibb.....	Adrian .....	12,951	4	1,684 15	1,073 20	339 45	1,412 65
F. B. Ainger.....	Sturgis.....	1,151	3	150 02	532 17	108 20	640 37
Delos Phillips.....	Kalamazoo ....	6,414	.....	833 82	818 00	83 95	901 95
Eddy H. Spoor.....	Dowagiac.....	5,444	2	709 84	762 28	150 10	912 38
Sye D. Zilstra.....	Grand Rapids..	34,199	1	4,446 00	1,200 00	4 85	1,204 85
Walter Van Slyck.....	Grand Haven..	1,534	.....	199 42	477 67	27 80	505 47
Erastus T. Yeomans .....	Ionia.....	3,320	5	422 25	644 00	10 50	654 50
H. W. Crittenden.....	Albion.....	3,493	.....	454 09	646 62	163 43	510 06
Albert Dunham.....	Jackson.....	28,978	192	3,792 10	1,200 00	176 70	1,376 70
Richard H. Hughes.....	Flint.....	513	.....	66 69	67 15	8 90	76 05
George H. Turner.....	Flint.....	3,953	11	515 32	658 13	66 56	724 69
Thomas J. Post.....	Bay City.....	21,915	21	2,851 68	1,091 15	328 83	1,419 98
Mrs. A. E. C. Mann.....	Port Huron..	6,684	.....	868 92	525 43	132 10	957 53
W. E. Rogers.....	Alpena .....	1,969	.....	252 07	409 97	27 00	486 97

## REPORT OF THE

## RECEIPTS AND DISBURSEMENTS.—Continued.

Names.	Places.	Barrels approved.	Barrels rejected.	Fees collected.	Salaries paid.	Expenses paid.	Total paid.
J. H. McCollum.....	Ludington.....	795	.....	\$108 35	\$241 98	\$23 25	\$265 23
Thomas P. Steadman.....	Manistee.....	406	.....	53 78	220 02	19 10	289 12
J. Vinton Murdock.....	Marquette.....	8,203	77	1,076 40	910 28	268 32	1,178 60
Henry F. Snyder.....	L'Anse.....	8,495	1	1,104 48	909 67	385 87	1,295 64
C. H. Chapman.....	Sault Ste Marie	886	.....	115 18	429 25	39 00	468 25
J. C. Bontecou.....	Petokey .....	2,029	2	265 59	259 37	90 65	650 03
John Pulcifer.....	Acme.....	2,238	.....	290 94	536 79	98 65	620 44
F. A. Baldwin.....	Coral .....	2,180	.....	288 40	213 90	66 20	280 10
O. N. Carpenter.....	East Tawas...	1,437	.....	186 81	358 80	23 70	377 00
Total. ....		212,331	319	\$27,647 92	\$16,969 78	\$2,747 05	\$19,736 83

## OFFICE ACCOUNT.

## RECEIPTS.

Total fees collected.....\$27,647 92

## DISBURSEMENTS.

State Inspector's salary.....	\$1,500 00
Travelling expenses.....	139 04
Telegrams and expressage.....	14 60
Extra expenses at Grand Rapids.....	6 00
Printing and stationery.....	29 25
Postage.....	15 36
	<hr/> \$1,704 25
Salaries and expenses of deputies.....	19,736 83
Paid State Treasurer.....	6,206 84
	<hr/> \$27,647 92

There have been no changes either in the number or boundaries of districts during the year, but the opening of new routes through which oil is distributed in the State, as also the increase of points where oil is sent directly from the refineries has somewhat increased the cost of inspection and supervision and will require additional help in the near future.

## DEPUTIES.

But one new appointment was made during the current year. The service lost a highly valued officer in the death of the late Richard H. Hughes of Flint. Mr. Hughes was a faithful, upright and intelligent officer, and a true christian gentleman and was held in very high esteem by his fellow citizens. George H. Turner of Flint is his successor in the eleventh district. The following list of deputies and districts is submitted for your information:

## FIRST DISTRICT.

\*Robert E. Bolger—Detroit. Wayne County and Eastern part of Oakland county.

## SECOND DISTRICT.

William Jibb—Adrian. Lenawee and Monroe counties.

## THIRD DISTRICT.

F. B. Ainger—Sturgis. St. Joseph, Branch and Hillsdale counties.

## FOURTH DISTRICT.

\*Richard Haigh, jun.,—Kalamazoo. Kalamazoo and Van Buren Counties, and Otsego, Plainwell and Allegan, in Allegan County.

## FIFTH DISTRICT.

E. H. Spoor—Dowagiac. Berrien and Cass Counties.

## SIXTH DISTRICT.

Syd. D. Zylstra—Grand Rapids. Kent County.

## SEVENTH DISTRICT.

\*A. S. Kedzie—Grand Haven. Ottawa, Muskegon and Allegan Counties, except Otsego, Plainwell and Allegan, in Allegan County.

## EIGHTH DISTRICT.

H. W. Crittenden—Albion. Eaton, Barry, Ingham and Calhoun Counties.

## NINTH DISTRICT.

E. T. Yeomans—Ionia. Ionia and Clinton Counties.

## TENTH DISTRICT.

Albert Dunham—Jackson. Jackson and Washtenaw Counties.

## ELEVENTH DISTRICT.

George H. Turner—Flint. Genesee, Shiawassee, Lapeer and Livingston Counties and western part of Oakland County.

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\*Appointments made since Dec. 31st, 1886, and printed for the convenience of the service during his year.

## REPORT OF THE

## TWELFTH DISTRICT.

T. J. Post—Bay City. Bay, Saginaw, Arenac, Midland and Tuscola Counties.

## THIRTEENTH DISTRICT.

Mrs. A. E. C. Mann—Port Huron. St. Clair, Sanilac, Huron and Macomb Counties.

## FOURTEENTH DISTRICT.

W. E. Rogers—Alpena. Alpena, Alcona, Iosco and Presque Isle Counties.

## FIFTEENTH DISTRICT.

J. V. Murdock—Marquette. Marquette, Menominee and Schoolcraft Counties, except Ishpeming and towns north of Ishpeming on M., H. & O. R. R., in Marquette County.

## SIXTEENTH DISTRICT.

H. F. Snyder—L'Anse. Baraga, Houghton, Ontonagon and Keweenaw Counties and Ishpeming, with all villages north of it on M., H. & O. R. R., in Marquette County.

## SEVENTEENTH DISTRICT.

J. H. McCollum—Ludington. Mason, Lake, Oceana, Newaygo, Osceola and Clare Counties.

## EIGHTEENTH DISTRICT.

T. P. Steadman—Manistee. Manistee County.

## NINETEENTH DISTRICT.

C. H. Chapman—Sault Ste. Marie. Chippewa County.

## EXPENSES.

The cost of inspection has been ten and eighty-two one hundredths of a cent per barrel, the distribution of small quantities of oil through agents in out of the way places, making great increase of expense without corresponding increase of fees.

The enforcement of the rule requiring separate inspection and the disproportionate increase of packages in the smaller districts account for the slight decrease in the cost of inspection. While we have an increase of the number of packages inspected, upon careful inquiry, I think it will be found that the

strictest economy consistent with the interest of the service has been maintained in the administration of the department.

#### THE LAW.

I have sought to understand the practical workings of the present law, and thus to know whether it fully conserved the evident intentions of its originators. The method of inspection, when carefully and intelligently used, I think will give a correct indication of the combustible or dangerous qualities of the oil. I have found it impossible, however, to get a uniform test from the several deputies, from the fact that there is not a uniformity in the instruments used, and I would think it wisdom on the part of the Legislature to so amend the law as to require the State Board of Health to not only approve the

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#### TWENTIETH DISTRICT.

J. C. Bontecou—Petoskey. Emmet, Cheboygan, Charlevoix, Otsego, Roscommon, Crawford, and Mackinac Counties.

#### TWENTY-FIRST DISTRICT.

John Pulcifer—Acme. Grand Traverse, Antrim, Benzie, Leelanaw, Wexford, and Kalkaska Counties.

#### TWENTY-SECOND DISTRICT.

F. A. Baldwin—Coral. Montcalm, Gratiot, Mecosta, and Isabella Counties.

with suitable provisions to carry it into effect.

#### FEES.

Should an additional test be called for and other needed legislation be had, it would be advisable to let the fees remain as they are until from the practical working of the amended law the real expense could be ascertained. It will be readily seen that should the expense connected with the service, under an amended law, exceed the fees, there is no provision made to meet such additional expenses, and hence I think it advisable to not diminish the fees at this time.



## THE TEST.

I have heard from the people no complaint as to the test now required. What they want is safety as to life and property, and whatever diminishes these will be met with public disfavor. Refiners and dealers in other States have created some dissatisfaction with the present test, but as the object of the law is to protect lives and property of the people, I do not think it would be wisdom to lower the test. We have had no accident to persons or serious damage to property during the year through the explosion of oil, and we are practically safe. Should we lower the test we would approach the danger line, and in the expense to danger of life and property we would materially increase the cost of insurance on both without any compensating return. I trust the question, if raised, will receive careful attention, and conclusions only be reached after all available information touching the matter has been thoroughly and extensively examined.

As a rule, obedience to the law has been cheerfully given by dealers and refiners, but there have been exceptions, and in some instances offenders have been prosecuted with effect. Prosecuting officers have been prompt and efficient. Much ignorance still prevails touching the requirements and penalties of the law. I have endeavored, through circulars and otherwise, to bring the law and its provisions to the people, but much yet remains to be done in this direction. I am fully satisfied that the service rendered to the people of the State is truly a life saving service. Should the law fail of enforcement or be repealed, the cupidity of refiners would undoubtedly lead both to danger and to death. To officers of State and others with which my work has brought me in contact, I render my grateful acknowledgments for help given me in the discharge of my duties. The secretary of the State Board of Health, Henry B. Baker, M. D., is deserving of special mention for the watchful interest he has taken in the working of the law during the past two years.

With due respect, gentlemen, I submit this report.

STALHAM W. LADU,  
*State Inspector of Illuminating Oils.*

## DIRECTIONS TO DEPUTY OIL INSPECTORS.

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Deputy oil inspectors will please govern themselves by the following rules which in part have been adopted from the last report of ex-State Oil Inspector, Hon. E. J. Smith. Pay strict attention to the X and XI rules, and thereby save yourselves and the State Inspector much unnecessary trouble.

### I.

Provide yourselves with the State Board of Health tester, as required by this act, and brands hereinafter described.

### II.

In using the tester, remove the upper cups and pour in water enough to fill the space between the first and second cup. Replace the upper cup and pour enough of the oil to be tested into the upper cup to fill it to the edge of the flange. Pass the supporting rod through the smallest hole in the cover and insert the rod in the socket on the inside of the cup. Place the bulb of the thermometer in the smaller of the remaining holes in the cover and attach the loop to the hook of the supporting rod. The oil should just cover the bulb of the thermometer. Fill the small lamp with alcohol and trim the wick so that it will burn with a small flame. The temperature of the oil should not rise more than 2° a minute. To ascertain the flashing point insert a lighted taper into the largest hole in the cover, rapidly bringing the flame into the space well under the cover and above the oil. Continue to do this with every increase of temperature of 2° or 3° till the vapor burns with a puff and bluish flame. The lowest temperature at which the vapor will thus burn is called the flashing point. If this flash takes place at 120° or under you must brand the barrels or casks rejected for illuminating purposes. If at above 120° you must brand the casks or barrels approved, as the law directs. (When oil flashes very close to the legal test, either above or below, great care must be used to secure accuracy.)

## DIRECTIONS TO

## III.

In filling the testing cup especial care should be exercised that no oil anywhere adheres to the sides of the cup above the surface of the oil to be tested. If this is not done a false result is likely to be obtained.

## IV.

If the oil to be tested be of low temperature, as in winter, it is required that the cup be not filled to a level with the flange, as the expansion of the fluid by the heat of the lamp will cause it to overflow the flange and defeat the accuracy of the test.

## V.

The approved brand must be made with adjustable dates, measuring seven inches from border to border, and with ample margin to protect the barrel from the stencil brush.

## VI.

The brand for rejected oil must be square in form, measuring seven inches from border to border, bearing the name of the inspector, but will not require date.

## VII.

The inspector will adjust the dates so that the brand will show the date of inspection of all oils approved.

## VIII.

Brand on the gauge end in bright colors. These brands are your official signature, and you cannot permit their use by others. You must brand the barrels yourselves or have it done under your supervision.

## IX.

The fees are thirteen cents per barrel, which should be collected and a receipt given therefor at time of inspection, and a full entry of each receipt made on the stub. Blank receipts will be furnished you from the State Inspector's office. When you use all the receipts contained in a book *return the stub to the State Inspector.*

## X.

Blank monthly reports will be furnished. Make your reports to the State Inspector *promptly* at the close of each month, with remittances in draft or check on Detroit, indorsed by yourself.

It is *very essential* that you do not delay making these monthly reports an hour beyond the time required by law, as settlement of salaries cannot be made until all reports are in.

## XI.

If accidents occur in your district from the use of illuminating oils, ascertain all the facts and circumstances and report them to the State Inspector.

Report before your supply of blanks is exhausted, so that you can be supplied with more.

Familiarize yourselves with the methods of testing as soon and as rapidly as possible. Study the law carefully, that you may be able to comply with all its requirements.

The law regarding the inspection of illuminating oil is beneficent, having for its purpose the saving of life and property; and proposes to collect from the dealer and consumer only a sufficient sum to meet the expense of the work of inspection. Hence it should have the approval of all parties, and its provisions should be willingly submitted to without exceptions. I call the attention of all interested parties to the following provisions of the law:

SEC. 1. Provides that the Inspector and his deputies shall have a lawful right to enter upon the premises of any manufacturer, vendor, or dealer in illuminating oils made from petroleum, in pursuance of their duty.

SEC. 2. Provides that the Inspector shall "reject for illuminating purposes all oils which will emit a combustible vapor at a temperatura of 120° of Fahrenheit's thermometer."

SEC. 3. Contains the following: "All illuminating oils manufactured or refined in this State shall be inspected before being removed from the manufactory or refinery; and if any person or persons, whether manufacturer, vendor, or dealer, shall sell, or attempt to sell, to any person in this State any illuminating oils, whether manufactured in this State or not, before having the same inspected, as provided in this act, he shall be deemed guilty of a misdemeanor, and he shall be subject to a penalty in any sum not exceeding *three hundred dollars*: and if any manufacturer, vendor, or dealer in either or any of said illuminating oils, shall falsely brand the package, cask, or barrel containing the same, as provided in sections one and two of this act, or shall use packages, casks, or barrels having the inspector's brand thereon, without having the oil inspected, he shall be deemed guilty of a misdemeanor, and shall be subject to a penalty in any sum not exceeding three hundred dollars, nor less than one hundred dollars, or be imprisoned in the

county jail not exceeding six months, or both at the discretion of the court.

SEC. 4. Provides that any person who shall *knowingly use* any illuminating oil or product of petroleum for illuminating or heating purposes before the same has been inspected and approved by the State Inspector of Illuminating Oils, or his deputy, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine in any sum not exceeding ten dollars for each offense.

SEC. 5. It shall be the duty of the State Inspector, or any deputy inspector who shall know of the violation of any of the provisions of this act, to enter complaint before any court of competent jurisdiction against any person so offending; and in case the State Inspector or deputy inspector have [having] knowledge of the violation of the provisions of this act, shall neglect to enter complaint as required by and provided for in this section, he shall be deemed guilty of a misdemeanor.

You will see from the above that dealers and consumers are liable to prosecution if they do not have oil inspected before *offering for sale* or before *using*; also, that the State Oil Inspector and his deputies are liable to prosecution for a misdemeanor if they fail to enforce the law.

While heretofore intentional violators of the law have been promptly prosecuted wherever found, cases of violation apparently arising from ignorance or wrong construction of the law, have been charitably dealt with. The time has come when this must cease. Ignorance of the provisions of a law so long in existence and enforcement as the Michigan oil law is inexcusable and will no longer be accepted as a barrier to prosecution. The law must and will be enforced. The interest of humanity demands it, and our oath of office compels us to do it.

In order that all parties interested may understand the law as construed by this department, the following rulings of the State Inspector are submitted for the benefit of all concerned:

#### RULINGS.

##### I.

Deputy inspectors must regard their duty as inspectors paramount to all other duties, and must inspect oils upon notification by the dealer *without delay*.

##### II.

The practice of jobbers in delivering oil to dealers before inspection and branding in order to save cartage, is in violation of the statute, the delivery thereof constituting *prima facie* evidence of sale.

## III.

In cases where a jobber of oil, either through ignorance or by the blunder or carelessness of his employes, ships oil which has not been inspected, to other points, the dealer so offending should pay the additional expenses of inspection made necessary by such error.

## IV.

When a retail dealer has received from a jobber a lot of uninspected and unbranded oil, he is not justified in tapping the package or selling therefrom on the assumption that the jobber is alone responsible to the State for the violation of the law. Sale of such unbranded oil makes him liable also; and when he receives it, in order to avoid responsibility he should promptly notify the deputy inspector that the same is in his possession.

## V.

Deputy inspectors must kindly but firmly insist upon obedience to the law in their respective districts. They should remember, however, that while charged with the duty of prosecuting wilful offenders, they can do much to commend the law to the trade as well as to the general public, by careful and wise administration, and by making the provisions of the statute well understood by the dealers.

## VI.

Oil in transit must not be inspected outside of the district to which it is directed.

## VII.

No deputy is at liberty to re-inspect oil that has been inspected by another deputy, unless under special instructions from the State Inspector.

## VIII.

Every tank, barrel, cask, or package of oil must receive a separate inspection.

## IX.

Dealers must place the oil where it is accessible to the inspectors.

It is to be hoped that all dealers and consumers in the State will cheerfully and cordially co-operate with the State Inspector and his deputies in securing universal obedience to the law, and in making its operation so prompt and exact as to work no damage or hardship to any dealer, while at the same time the lives and property of our fellow-citizens are made more secure.

## THE OIL INSPECTION LAW.

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[Act No. 127, Laws of 1879, as amended by Act 49, Laws of 1881, and further amended by Act No. 20  
Laws of 1883.]

AN ACT to provide for the inspection of illuminating oils manufactured from petroleum or coal oils, and to repeal act number one hundred and eighty-one of the session laws of one thousand eight hundred and seventy-five, approved May first, one thousand eight hundred and seventy-five, and act number one hundred and ninety-six of the session laws of one thousand eight hundred and seventy-seven, approved May twenty-second, one thousand eight hundred and seventy-seven.

SECTION 1. *The People of the State of Michigan enact*, That, the Governor shall appoint a suitable person, resident of this State, who is not interested in manufacturing, dealing in, or vending any illuminating oils manufactured from petroleum, as State Inspector of oils, whose term of office shall be two years from [the] date of appointment, or until his successor shall be appointed and shall qualify. It shall be the duty of said State Inspector, or his deputies hereinafter provided, to examine and test the quality of all such oils offered for sale by any manufacturer, vendor, or dealer, and if, upon such testing or examination, the oils shall meet the requirement hereinafter specified, he shall fix his brand or device, viz: "approved," with the date over his official signature, upon the package, barrel, or cask containing the same. And to more effectually carry out the provisions of this act, it shall be lawful for the State Inspector, or his deputies, to enter into or upon the premises of any manufacturer, vendor, or dealer of said oils, and if they shall find or discover any kerosene oil, or any other product of petroleum that has not been inspected and branded, according to the provisions of this act, they shall proceed to inspect and brand the same. And it shall be lawful for any manufacturer, vendor, or dealer, to sell the oil so tested and approved as an illuminator; but if the oil or other product of petroleum so tested shall not meet said requirements, he shall mark in plain letters on

said package, barrel, or cask, over his official signature, the words: "Rejected for illuminating purposes;" and it shall be unlawful for the owner thereof to sell such oil, or other product of petroleum, for illuminating purposes; and if any person shall sell or offer for sale such rejected oil, or other product of petroleum, for such purpose, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a penalty, in the discretion of the court, in any sum not exceeding three hundred dollars.

SEC. 2. The State Inspector provided for in this act is hereby empowered to appoint a suitable number of deputies, which deputies are hereby empowered to perform the duties of inspection, and shall be liable to the same penalties as the State Inspector: *Provided*, That the State Inspector may remove any of said deputies for reasonable cause. It shall be the duty of the inspector and his deputies to provide themselves, at their own expense, with the necessary instruments and apparatus for testing the quality of said illuminating oils, and when called upon for that purpose, to promptly inspect all oils hereinbefore mentioned, and to reject, for illuminating purposes, all oils which will emit a combustible vapor at the temperature of one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, The quantity of oil used in the flash test shall not be less than half a pint. The oil tester adopted and recommended by the Michigan State Board of Health shall be used by the inspector and his deputies.

SEC. 3. Every person appointed a State Inspector shall, before he enters upon the discharge of the duties of his office, take an oath or affirmation prescribed by the constitution and laws of this State, and shall file the same in the office of the Secretary of State. The State Inspector shall execute a bond to the State of Michigan, in such sum and with such surety as shall be approved by the Secretary of State, conditioned for the faithful performance of the duties imposed upon him by this act, which bond shall be for the use of all persons aggrieved by the acts or neglect of said inspector, and the same shall be filed with the Secretary of State. The deputy inspector shall, before he enters upon the duties of his office, take such oath and file such bond with like conditions, as is required of the State Inspector, said bond to be in such sum as shall be required by the State Inspector, with two sureties to be approved by the Judge of Probate, and file such oath and bond with the clerk of the county in which such deputy inspector resides. Such deputy shall also forward the County Clerk's certificate of such filing to said State Inspector. Said inspectors shall collect thirteen cents for each barrel, or cask, or package, containing not exceeding fifty-five gallons, and at the same proportionate rate for any excess over that quantity so inspected; and he shall pay over to the State Inspector, at the commencement of each month,



all moneys received by him for inspection; and, in any case of inspection or branding, said fee shall be a lien on the oil so inspected. It shall also be the duty of every inspector or deputy inspector to keep a true and accurate record of all oils so inspected and branded by him, which record shall state the date of inspection, the number of gallons rejected, the number of gallons approved, the number of gallons inspected, the number and kind of barrels, casks, or packages, the name of the person for whom inspected, and the money received for such inspection, and said record shall be open to the inspection of all persons interested. It shall also be the duty of every deputy inspector, at the commencement of each month, to forward to the State Inspector and Board of State Auditors, true duplicate copies of such record for the preceding month. In the month of January, in each year, the State Inspector shall make and deliver to the Governor of the State and Board of Public Health, annual duplicate reports of the inspections by himself and deputies during the preceding calendar year. All illuminating oils manufactured or refined in this State, shall be inspected before being removed from the manufactory or refinery; and if any person or persons, whether manufacturer, vendor, or dealer, shall sell, or attempt to sell, to any person in this State, any illuminating oils whether manufactured in this State or not, before having the same inspected, as provided in this act, he shall be deemed guilty of a misdemeanor, and he shall be subject to a penalty in any sum not exceeding three hundred dollars; and if any manufacturer, vendor, or dealer in either or any of said illuminating oils, shall falsely brand the package, cask, or barrel containing the same, as provided in sections one and two of this act, or shall use packages, casks or barrels having the inspector's band thereon, without having the oil inspected, he shall be deemed guilty of a misdemeanor, and shall be subject to a penalty in any sum not exceeding three hundred dollars, nor less than one hundred dollars, or be imprisoned in the county jail not exceeding six months, or both, at the discretion of the court.<sup>1</sup>

SEC. 4. Any person selling or dealing in illuminating oils, produced from petroleum, who shall sell or dispose of any empty kerosene barrels [barrel], cask, or package, before thoroughly canceling, removing, or effacing the inspection brand on the same, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine of one dollar for each barrel, cask, or package thus sold or disposed of; and any person who shall knowingly use any illuminating oil or products of petroleum for illuminating or heating purposes before the same has been inspected and approved by the State Inspector of Oils, or his deputy, shall be guilty of a misdemeanor, and on conviction, shall pay a fine in any sum not exceeding ten dollars for each offense.

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<sup>1</sup> This section, as amended, was given effect April 10th, 1888.

SEC. 5. No person shall adulterate with paraffine or other substances for the purpose of sale or for use, any coal or kerosene oils to be used for lights in such a manner as to render them dangerous to use; nor shall any person knowingly sell or offer to sell, or knowingly use such adulterated oil; nor shall any person knowingly sell or offer for sale, or knowingly use any coal or kerosene oil, or any of the products thereof for illuminating purposes, which by reason of being adulterated, or for any other reason, will emit a combustible vapor at a temperature less than one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, That the quantity used in the test shall not be less than one-half pint: *And further provided*, That the gas or vapor from said oils may be used for illuminating purposes, when the oils from which said gas or vapor is generated are contained in closed reservoirs outside the building illuminated or lighted by said gas. Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by imprisonment in the county jail not more than one year, or by fine not exceeding four hundred dollars, or by both such fine and imprisonment, in the discretion of the court; *Provided*, That nothing in this act shall be so construed as to prevent the use in street lamps of lighter products of petroleum, such as gasolene, benzine, benzole, naphtha; *Provided further*, That the provisions of this act shall not apply to the use of machines or generators constructed on the principle of the "Davy Safety lamp."

SEC. 6. The State inspector shall receive an annual salary of fifteen hundred dollars. He shall also be allowed such further sum as he may actually and necessarily expend in traveling expenses and prosecutions incurred in the discharge of his duties. Each deputy inspector shall be entitled to a salary payable monthly, the amount of such salary to be determined by the number of casks, barrels and packages actually inspected by such deputy inspector during the month as follows: For each of the first ten, one dollar each; for each of the second ten, seventy-five cents; for each of the third ten, sixty cents; for each of the fourth ten, fifty cents; for each of the fifth ten, forty cents; for each of the sixth ten, thirty cents; for each of the seventh ten, twenty-five cents; for each of the eighth ten, twenty cents; for each of the ninth ten, fifteen cents; for each of tenth ten, ten cents; for each of the second hundred, eight cents; for each of the third hundred, six cents; for each in excess of three hundred, five cents: *Provided*, That in no case shall any deputy inspector receive more than one hundred dollars in any month as such salary. Said deputy inspector shall also be entitled to and allowed all actual and necessary expenses for railroad, stage, and steamboat fares incurred in the discharge of his duties as such deputy inspector. All salaries and expenses provided for in this act shall be retained by the State Inspector out of the moneys received for inspections

of oil, and accounted for and paid out by him as provided in this act: *Provided*, That in case the amount of money received for the inspection of oils according to the provisions of this act, shall not be sufficient to pay the compensation and expenses of the inspector and his deputies as provided herein, the amount of such deficiency shall be deducted from said salaries *pro rata* to each.

SEC. 7. The State Inspector shall render to the Board of State Auditors, quarterly, a detailed account of all the receipts and disbursements of his office, to be audited and allowed by them if found correct; and at the end of the year, any surplus shall be paid into the State treasury.

SEC. 8. It shall be the duty of the State Inspector, or any deputy inspector who shall know of the violation of any of the provisions of this act, to enter complaint before any court of competent jurisdiction against any person so offending; and in case the State Inspector or deputy inspector have [having] knowledge of the violation of the provisions of this act, shall neglect to enter complaint as required by and provided for in this section, he shall be deemed guilty of a misdemeanor.

SEC. 9. It shall be the duty of all prosecuting attorneys to represent and prosecute in behalf of the people, within their respective counties, all cases of offenses arising under the provisions of this act.

SEC. 10. No inspector or deputy inspector shall, while in office, traffic directly or indirectly, in any article which he is appointed to inspect. For the violation of any of the provisions of this act, he shall be liable to a penalty not to exceed three hundred dollars.

SEC. 11. It shall be the duty of the Governor to remove from office, and to appoint a competent person in the place of any inspector who is unfaithful in the duties of his office.

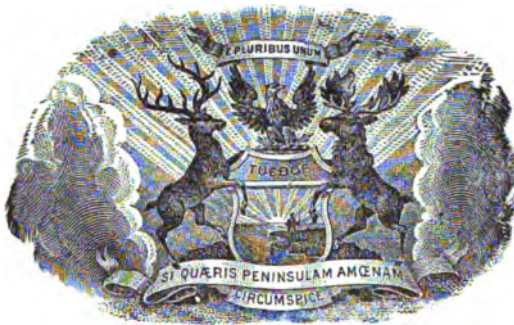
SEC. 12. Act number one hundred and eighty-one of the session laws of eighteen hundred and seventy-five, as approved May first, eighteen hundred and seventy-five, and act number one hundred and ninety-six of the session laws of eighteen hundred and seventy-seven, as approved May twenty-third, eighteen hundred and seventy-seven, are hereby repealed.

SEC. 13. This act shall take effect thirty days from and after its approval by the Governor.

Approved May 31, 1879.

SEVENTH BIENNIAL REPORT  
OF THE  
STATE BOARD  
OF  
FISH COMMISSIONERS

FROM DEC. 1, 1884, TO DEC. 1, 1886.



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BY AUTHORITY.

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LANSING:  
THORP & GODFREY, STATE PRINTERS AND BINDERS.  
1887.



STATE BOARD OF FISH COMMISSIONERS.

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1886.

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COMMISSIONERS.

DR. JOEL C. PARKER, President, - - - GRAND RAPIDS.  
JOHN H. BISSELL, - - - - - BANK CHAMBER, DETROIT.  
HERSCHEL WHITAKER, - - - - - MOFFAT BLOCK, DETROIT.

SUPERINTENDENT.

WALTER D. MARKS, - - - - - PARIS, MECOSTA COUNTY.

SECRETARY.

ANDREW J. KELLOGG, - - - - - NO. 88 MOFFAT BLOCK, DETROIT.

TREASURER.

WM. A. BUTLER, JR., - - - - - MECHANICS' BANK, DETROIT.

OFFICE OF THE BOARD.

NO. 88 MOFFAT BLOCK, DETROIT, MICH.



## REPORT OF BOARD OF FISH COMMISSIONERS.

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*To the Honorable CYRUS G. LUCE,  
Governor of the State of Michigan :*

The State Board of Fish Commissioners respectfully submits its seventh biennial report, in obedience to the statute under which the board was organized and exists.

This seventh biennial report covers all operations of the commission from the close of the last report, December 1, 1884, to the 1st day of December, 1886. During the past two years the results of our work have been, in the main, quite satisfactory, and fully abreast, in some particulars in advance, of the promises made in the last report.

Good progress has been made in planting the streams with brook trout; a large number of citizens have been supplied with German carp for private ponds, besides supplying by free distribution the most approved instruction for the care and culture of carp; the product of whitefish hatcheries has steadily increased, and the planting of this product has begun to make an impression on the great lakes; the four stations of the commission are in excellent order and steadily gaining in efficiency; the important work of exhaustive examination of our inland waters has been well begun, its methods having been thoroughly revised and systematized; the office work and finances of the board are most capably managed by an experienced secretary, whose entire time is devoted to the business, and a treasurer, who, without compensation, has given valuable time to our general interests, besides giving the board the advantage of doing its business with an established bank; finally, the general operations of the commission have grown in favor with the people of the State, during these two years, and we believe we are warranted in saying have gained the confidence and co-operation of the great majority of fishermen and fish dealers.

We should be pleased to have the various State officers make personal examination of the hatching stations and business office, in the belief that such investigation would satisfy them that the expenditures made by us on behalf of the State for permanent improvements, as well as for current operations, have been and are being judiciously made, and as economically as is consistent with thoroughness and efficiency.

In proof of the fact that a reasonable amount of success has attended our operations, we refer to the statements made in the treatment of the various topics of this report, as well as to the schedules annexed hereto.

For convenience of the reader, the report is divided into topics covering the various branches of work prosecuted, as follows:



I. The industrial fisheries, their extent and value, including reported catches for seasons of 1884 and 1885.

II. Regulation and inspection of fisheries.

A. Industrial.

B. Inland.

III. Artificial propagation and distribution of food fishes.

A. Operations in food fishes.

1. Whitefish.

2. Brook trout.

3. Schoodic or land-locked salmon.

4. Lockleven trout.

5. Pickerel.

6. Salmon trout.

7. California trout.

8. Grayling.

9. Eels.

10. Carp.

B. Other native fish that should be cultivated.

C. Present stations and equipments.

1. Detroit station.

2. Petoskey “

3. Paris “

4. Glenwood “

D. Needed and proposed extension of stations and equipment.

E. Examination of inland waters.

F. General organization with work of commission.

## I. THE INDUSTRIAL FISHERIES.

Year by year as the population increases, the question of cheap and wholesome food supply is growing in importance, and more urgently calls attention to the necessity of intelligent cultivation of our great public domain of waters. The waters of our State are essentially public because they can never be the subject of any but the most limited private ownership and beneficial use, and their cultivation by private owners for fishery purposes is interdicted by natural laws. If these waters are cultivated at all it must be done by the State. That the continued productiveness of our waters can assist materially in furnishing cheap and wholesome food to our people, must be conceded by every man who knows anything of the economic history of Michigan and its people.

For years past our industrial fisheries have contributed a considerable portion of food to our people, it has furnished a fairly incative business to many of our citizens, it has given employment and support to many families, in some instances to whole communities, and supplied an article of commerce which has brought back into this State money that has contributed its fair share to the development and prosperity of the commonwealth. Our inland fisheries of lake and stream have been, in proportion to their extent, not less valuable in the same direction. While they have not furnished an article of extended traffic for export, they have, however, attracted many visitors from other States, whose expenditures here have been of great value, particularly in the newer and sparsely settled portions of the State.

Thus, in either branch our fisheries have been, and are still, respectable factors in the growth and prosperity of the State; and for that reason are worthy of attention by the public authorities; and every consideration which affects them, whether it be of their preservation by suitable laws, or of their gradual extension to increase their productiveness by artificial means, calls for patient investigation and intelligent action on the part of those charged by their official trusts with the care of the State's public interests.

The duties of this board require it to present to the Executive and Legislative departments of the State, a report of their operations in fish culture, including such facts and suggestions respecting the well-being of the fisheries, as come of experience in the discharge of its duties.

The commissioners have taken a broad view of their duties respecting the industrial fisheries, and have sought by every means in their power, to learn the exact condition, the extent, the value and needs of the same. We have been seriously hampered hertofore in the performance of this duty by the vagueness of our information and data, and so unsatisfactory has been our presentation of these matters to the Executive and Legislature on that account, and so little impression did our representations seem to make upon the Legislature, that it was deemed an imperative duty to provide reliable statistics and information with this report, as the foundation of our recommendations respecting the regulation and good government of the industrial fisheries. Special attention is asked to this department of the commission's work.

In presenting this branch of our subject, the industrial fisheries of Michigan, we ask all readers to bear in mind this brief summary of the whole matter.

The industrial fisheries are of great value.

They are being speedily ruined.

They can be saved by (a) proper legal regulation, and (b) artificial propagation.

They can not only be saved but they can be vastly increased by the same remedies. The product of 13,000 tons (1885) may be made 30,000 tons.

These same remedies may, within a reasonable period, become self-supporting by a properly adjusted license system.

The facts are contained in the following pages, and the remedies suggested by the facts, which this board recommends, have the substantial approval and support of all intelligent men who have considered the subject, as well as that of the entire body of representatives of the fishing interests of the State.

Failing in our request to the Legislature at the last session to secure a law for the appointment and means to employ an inspector and wardens of the fisheries, for the double purpose of enforcing the laws, and gathering statistics and other indispensable information of the condition and needs of the fisheries, the commissioners were presented with the alternative of going another two years without the facts, upon which alone this subject could be properly presented to the State authorities and the people; or of economizing in some other branches of their work, and expending enough of their appropriation to secure at least one full and intelligent statistical report. The latter course was adopted without hesitation, and they were fortunate enough to secure Mr. Lyman A. Brant, of Detroit, a member of the last House of Representatives, to act as statistical agent of the board for the season of

1885. The commissioners are thus able to present a complete and perfectly reliable report of the extent, value and condition of the industrial fisheries of Michigan, as they existed at the end of 1885. Mr. Brant's work speaks for itself through his admirable report which is given in full below. We wish to make this public acknowledgement of our appreciation of his work, as having been systematically, economically and thoroughly done; and to say that we regard it as the most valuable service that has yet been rendered to the State in connection with the industrial fisheries. Mr. Brant was employed upon this work from September 1, 1885, to April, 1886. It was with sincere regret that his resignation was accepted, because the condition of our funds did not warrant a longer continuance of his services. This was particularly regretted, as an equally accurate summary of the product and general condition of the fisheries for the season of 1886 would, without doubt, have enabled the commissioners to present with this report, a reasonably just and comprehensive scheme for licensing fishing; one that could be urged with confidence, and the assurance that it would be cordially accepted by all fishermen and fish dealers. This matter of license will be further considered under the next general topic, with which it more naturally belongs.

The summary of the fisheries reports for 1884, which are given just below, furnish a striking contrast to the reports of 1883. No agent was employed to visit the coast, as we had no means to employ one, and our only recourse was to send to the fishermen who had reported in 1883 the blanks for reports and urge upon them the advantage of compliance with the law. The result was that 50 fishermen and dealers reported, against 83 in the previous season. We think the only occasion for surprise is that so many reported in the absence of the personal visit of an agent. It, however, also furnishes a very marked evidence of the importance of having the matter brought to the attention of the fishermen when contrasted with the reports of 1885. In that year the number reporting was 432. In examining the summary of the reports of 1884, it must be remembered it is only a partial showing of the product for that year. The number of men reporting was less than one-eighth of the number reporting in 1885. A comparison of the reports of the same firms for these three seasons shows conclusively, what every fisherman has stated in general terms over and over again, that the relative product of each one has steadily fallen off—by relative, we mean the total product as compared to the extent of twine, boats and men.

The summary of the reports for 1884 is as follows:

#### STATISTICS OF FISHERIES FOR 1884.

No. of	lbs. of	whitefish.....	1,247,697
"	"	trout.....	812,682
"	"	herring.....	1,585,742
"	"	bass.....	26,627
"	"	all other kinds.....	498,642
Total number of pounds.....			4,171 390

The total value.....\$125,351.94

No. of gill nets, (288,257 fathoms).....	2,479
“ pound nets.....	121
“ seines.....	14
“ tugs.....	11
“ sail boats.....	38
“ pound boats.....	37
“ skiffs.....	29
“ men employed.....	290

There were but 50 fishermen who reported.

The summary of statistics for 1885 will be found in the report of Mr. Lyman A. Brant, statistical agent of the board for that year, which is here given in full:

#### REPORT OF STATISTICAL AGENT.

*To the State Board of Fish Commissioners :*

GENTLEMEN:—Receiving from your board, in August last, an appointment as statistical agent, and having entered upon my duties as such officer, I have at this time to present the following report of my doings:

I entered upon, with some misgivings as to my ability to perform in a satisfactory manner, the duties assigned to me by your instructions of September 5, 1885, covering as they did an extensive field of inquiry, and one to which I was almost a total stranger. Whether or not those duties have been discharged in a reasonably satisfactory manner, taking into consideration all the circumstances connected with the task, the facts submitted and the opinions expressed must bear testimony.

I first began the active canvass of the lake coast at Marquette, Lake Superior, where I arrived September 9, 1885. The reason for commencing my work so far away from headquarters was, as you will recollect, that it was deemed advisable to make the Lake Superior coast before the heavy fall gales which prevail there had set in. From Marquette the coast was canvassed up the shore to Big Bay, from thence to Keweenaw Bay and Houghton. Arriving at the latter place I learned that to reach Isle Royale it would be necessary to go to Duluth, and that the trip would consume from 10 to 14 days. As the only Michigan firm fishing there at that time had its headquarters at Houghton, I concluded to abandon my contemplated visit to Isle Royale, being impelled to that conclusion by the fear that the time devoted to it would prevent my making the circuit of other and more important portions of the lake coast before the close of navigation. Other points westward from Houghton and eastward between Grand Island and Whitefish Point were also not visited, partially for the reason stated above, with the additional one that but very few fishermen were at that season of the year engaged there. Those who were on the ground at that time I secured the names and postoffice addresses of, and they have since sent in the returns required by the law. As indicated above, I feel that my canvass of the Lake Superior coast was not as thorough as it should have been. In fact, the work, to be complete, should be done on those shores between October 1 and November 1, as that is the time when the fishing operations there are in full blast. As the country is sparsely settled, much of the

coast very difficult of access, and many of the fishermen non-residents, it is a difficult matter to obtain personal interviews with them at other times.

From Houghton I went to Menominee, on the shore of Green Bay, from that point to Escanaba, from those places working the shores of Big and Little Bay de Noquet thoroughly. The fisheries in these bays of Lake Michigan are very important, and vary from those of Lake Superior in the fact that few trout are taken there, the catch consisting mainly of whitefish and herring. Here also are found a variety of whitefish called "Menominees." They are caught in abundance in these waters, and but rarely in other parts of Lake Michigan. They appear to inhabit about the same depth of water as the whitefish, and are taken largely in the winter season in gill nets of about 3½ inch mesh. They rate in the market but little better than herring, and dealers generally pronounce them inferior as an article of food.

There are perhaps but few localities along the entire lake coast where fishing has been conducted in a more wasteful manner than around the shores of Green Bay and the logical result has followed, viz., the catch of whitefish has exhibited a constant and very marked decline in the number of pounds and average size, but the number of fish taken has not perhaps fallen off in a marked degree. The almost universal testimony of fisherman there, is that steps should at once be taken to stop the further destruction of young whitefish. When I was in that locality almost every fisherman's shanty bore evidence of the extent to which the slaughter had been carried, in the hundreds of packages of Nos. 2 and 3 salt whitefish which they contained, some of the packages of 100 lbs. containing from 300 to 350 fish. Most of the fishing in these waters is done with pound nets, the depth of the water and the bays and inlets protected from storms being favorable to their use. During the past three or four years many of the whitefish caught here bear the peculiar "ear-marks" of the Lake Erie fish, and many of the old fishermen were positive in expression of the opinion that they were the result of plants made by the State and United States Commissions. At Fairport I saw about 1,700 lbs., of whitefish taken from one pound net, and Capt. Nat. Saunders pronounced them to be Detroit River fish, which had been planted. Most of them were No. 1 fish, and they averaged more than 1½ pounds each.

From Green Bay to Detour the character of the fishing is about the same as that of the former place, save that the "Menominees" almost entirely disappear and the lake trout becomes an important part of the catch. At Thompson, Manistique, Seul Choix, Naubinway, Epoufette, St. Ignace, Mackinac Island, St. Martin's Bay and Detour large interests are located. At Gros Cap, near St. Ignace, an important herring fishery is located, about the only one on that shore.

The north shore of Lake Michigan is subject to heavy gales of wind and much of it is unsheltered, which renders the use of the pound net rather difficult, still in every place along the coast where it is possible to make them "stick" they are located, and it is probable that they have made the best catches of this year. Gill netting is also extensively carried on, there being about 100 small rigs in operation between Manistique and St. Ignace and several large outfits, or about one rig to each mile. There are also fully 70 pound nets in the same distance. Near Naubinway there are 13 pound nets in a string, reaching out a distance of three miles or more. As an evidence of the enormous decrease in catch in the neighborhood of the

“Straits” Mr. Wm. Sullivan, of Mackinac Island, says his former partner Capt. Bennett, brought two pound nets there in 1862, and cleared \$15,000 with them the first year. In 1882 with eight nets, they did not catch enough fish to pay expenses, and quit the business. There were a few pound nets in those waters before theirs.

From Detour to Sault Ste. Marie not much fishing is done, and that principally by pound nets. The catch is whitefish, wall-eyed pike, sturgeon and muskallonge, ranking in importance in the order named. Probably greater numbers of the latter fish are caught in the widenings of the Sault Ste. Marie than in any other waters of the great lakes. John Buschow (“Indian John,” as he is known to tourists) who is the oldest canoe fisherman now at Sault Ste. Marie, reports that the falling off of the whitefish catch at the rapids has been very marked in the past few years. As an instance, he says that on the 12th of April, 1878, with canoe and dip net he caught 1,800 whitefish; on the 13th over 1,300, the 14th about 1,000 and, for six weeks following an average of 250 fish per day. They averaged four pounds each. This year, during May and the first half of June his catch averaged 200 pounds per day—and averaged about 3 lbs. per fish. Eight Indian canoes fished at the “rapids” this year.

Whitefish Point and Grand Marais are the only important fishing points on Lake Superior which have not been heretofore mentioned. The twine principally in use is in the form of pound nets. The coast between these two places is of so bold a character as to afford no harbors, and as there are no railroad connections, the opportunities of getting fish to market, even if nets could be maintained in the water, are very poor.

The east shore of Lake Michigan, from Michigan City as far north as Cat Head Point, presents in general similar characteristics. The whitefish catch has shown a steady and rapid decline for the past four years, and I think the assertion a safe one that the falling off during those years has been 25 per cent. each year from the preceding one. The fisherman attribute this decline to three causes: 1st. The destruction of small whitefish by the use of small-mesh pound nets. 2d. The fouling of the water with mill refuse and fish offal. 3d. The catching of spawning fish as they are traveling to or on the spawning beds. While each of these causes has its adherents, the vast majority of the fishermen declare the first to be the principal evil. Laffin & Co., of Chicago, who have been large buyers of Michigan fish for a number of years, say: “The fish are literally caught out in Lake Michigan, and where there ought to be a large source of food supply to a rapidly filling country, it is being foolishly wasted by a few men to make a living for the time being, who do not intend to stay in the business permanently.”

The catch in these waters for pound nets since the whitefish yield began to show such a marked decline has been sturgeon, whitefish, herring and “black-fins,” in the order named, the former representing almost 50 per cent. of the catch. For gill nets the catch is trout, “black-fins,” “long-jaws” and whitefish in the order named, probably about 40 per cent. each of the first two varieties. Almost the only good catches of whitefish on this shore of the lake this year were made in Grand Traverse Bay a short time in November.

Of the “black-fins” as a variety almost peculiar to these waters, it is proper to say, that, while they have been caught here for many years, persons

whose opinions would be valuable as to their history and habits have not as yet given them much attention. Consequently but little more is known of them than what has been gathered from the observations of practical fishermen of non-scientific education. From these sources it appears that they inhabit the deeper waters, with the lake trout, and, save now and then a stray one, are not taken in pound nets. Even during their spawning season they do not come into shoal water, as do most other kinds of fish. Another peculiarity of their habits is that they begin to spawn about the same time as do the trout, and continue until long after the whitefish have ceased. It has been no unusual thing to take them in mid-winter in a condition that would indicate the eggs just ready to flow. As a food fish they are inferior in quality, being too soft to handle well fresh, and too oily to salt. A mass of fatty tissue ranges along the dorsal fin. A fisherman of long experience writes me: "I would like to haul on the net that would take the last one out of Lake Michigan." The prices they bring in the market are a little better than herring. Of the "long-jaws" still less is known. They are taken in large numbers in the neighborhood of Charlevoix, and fishermen incline to the opinion that they are a hybrid between the whitefish and the herring. They are rarely seen of more than 1½ lbs. weight.

As stated above, the sturgeon catch represents about 50 per cent of the total catch of this shore, and prices are as good as for whitefish. The meat is both smoked and frozen, and at various places the spawn is manufactured into caviar. It was impossible for me to ascertain the number of pounds of this article prepared, owing to the fact that much of it was sold for cash, and no account made of it either by buyer or fisherman. One manufacturer had a record of 14,000 lbs. made by him during the year, and there were others more extensively engaged in the business than was he. As an example of the astonishing yield of eggs per fish, I saw 70 lbs. taken from two fish, and it was not considered anything remarkable either. A comparatively new industry is winter fishing for sturgeon with hooks. These hooks, with snoods about 16 inches in length, are strung on set lines, being placed from six to eight feet apart. The hooks are baited with minnows or larger fish cut in pieces, and are sunk to the bottom. It has these advantages over other forms of winter fishing—the rig costs but little, and it lies at the bottom, where ice and sea has but little effect on it, while the fish do not die and decay if they are left sometime in the water after being caught. No less than 300,000 hooks have been or are been fished this season between St. Joseph and Ludington. Sturgeon gill nets, from nine to fifteen inch mesh, are also largely used.

From the mouth of Grand Traverse Bay north through the Straits of Mackinac, thence southwest as far as Thunder Bay, the fishing presents much the same characteristics, trout, whitefish and herring in the order named constituting the catch. In the vicinity of Thunder Bay, however, the trout begin to grow scarcer, and the wall-eyed pike (commonly called pickerel by Michigan fishermen) appear to take their place, while in Thunder Bay probably 50 per cent of this year's catch for pound nets has been pickerel. They have been fished down to a very small size, as have also the whitefish. Around the immediate vicinity of the Straits and as far south as Cheboygan gill nets appear to be most extensively used, but from Cheboygan southward to and including Saginaw Bay, nearly all the fishing is done with pound nets. Trout and whitefish are the kinds caught by the gill twine,

probably 60 per cent the former; and pickerel, whitefish and herring by the pound nets. About 50 per cent of this catch is pickerel, while in Saginaw Bay the percentage is even greater. All the pound net twine in use on this last named coast is small—two and two and a half inches—and as a result the pickerel and whitefish are more than half of them No. 2, or less than  $1\frac{1}{2}$  lbs. in weight. Not less than 250 of these nets are in use on the shores of Saginaw Bay alone, and unless something is speedily done to change the conditions under which they are at present operated, ere long profitable fishing in these waters will be a thing of the past. It is a crying shame that this body of water, perhaps the finest on the whole line of the lakes as a resort for this most valuable food fish, should be destroyed to satisfy the greed of a few fishermen, who appear to be too short-sighted to realize the fact that they are “killing the goose that lays the golden egg.”

From Port Austin to the St. Clair River but little fishing is done, and that principally by gill nets. The general sentiment among the few engaged in the industry within that range of coast is that the fishing has been destroyed by the same methods which are so rapidly depleting the waters of Saginaw Bay and other parts of the lakes. The catch for these gill nets has been very light during 1885, and fully 75 per cent trout.

The Saginaw and Shiawassee Rivers are also literally “fished to death.” All kinds of nets are used, but the principal ones are pound and fyke nets, with meshes of two inches. I recently saw in Detroit two barrels of pickerel (wall-eyed pike) which came from these rivers, and the dealer who had them said the apple barrels containing them held about 1,000 fish. They would not average more than four ounces each. Another year in the water and they would have weighed more than  $1\frac{1}{2}$  lbs each, and instead of being worth  $1\frac{1}{2}$  cents per lb. as they were, would readily have brought four cents per lb. More than one hundred fyke nets and seventy-five pound nets are fishing in Saginaw River between Banks and Saginaw alone—a distance of about 12 miles.

Fishing in the St. Clair River is practically a thing of the past. A few seines are in use there, but the catch is light. The twine used is  $2\frac{1}{2}$  inch mesh or smaller and as a result fully  $\frac{1}{3}$  of the pickerel caught are under  $1\frac{1}{2}$  lbs. weight. A few sturgeon are also taken, but the whitefish, of which there used to be large quantities caught have entirely disappeared. The most extensive fisherman on the river, who has fished there for 25 years, reports that his catch decreased 50 per cent. last year and 25 per cent. for the three years preceding. With one 36 fathom seine 15 years ago he used to catch three times as many pounds of fish as he can take now with seven 60 fathom seines. Then he used to catch large numbers of whitefish, but there are none in the river now.

In Lake St. Clair fishing has been carried on since September 20 last, despite the law prohibiting the use of nets in most of the lake, which went into effect on that date. The nets used are pounds, seines and fykes, and are all of small mesh  $2\frac{1}{2}$  inch or less. The catch of the pound nets, which are mostly used in the lake south of Milk River, is sturgeon, pickerel, herring and whitefish in the order named, and that of the seines and fyke nets, pickerel, perch and other kinds of rough and soft fish. As in the Saginaw and St. Clair Rivers, many of the pickerel taken are very small.

But very few fishing grounds are operated in the Detroit River, and the great bulk of the catch is herring. A few whitefish have been taken, but the



number is insignificant when compared with the enormous yield of former years. The vast number of pound nets, set in long strings in the head of Lake Erie, makes it only a matter of surprise that any fish are able to get in the river from the lake below. Seines only are used in this river.

From the mouth of Detroit River to the State line, and, in fact, in the entire end of Lake Erie west of Sandusky extensive fishing is done. Pound nets are used almost exclusively, the waters being adapted to their use by reason of being sheltered from heavy seas. No less than 108 of these nets were in use last year between the Ohio line and the mouth of Detroit River, a distance of less than 25 miles. The catch consists of herring, pickerel, whitesh and sturgeon, ranking in importance in the order named. The herring catch of the fall of 1885 has been perhaps heavier than ever before known, both in the head of Lake Erie and Detroit River, while the whitefish catch dwindled down to insignificant proportions. In the spring the sauger catch is quite an important item. These fish are a small variety of pickerel, and are not taken in any large quantities save in Lake Erie and Thunder Bay, Lake Huron.

From the foregoing it will be seen that an attempt has been made to visit the entire lake coast of the State where fishing is carried on, save Isle Royale. While some portions of the territory, perhaps, have not received the careful attention they deserved, the vast extent of coast to be covered within a comparatively short space of time prevented a more detailed canvass. In this connection I may mention that the United States Fish Commission maintained in the field this fall no less than six men for the performance of about the same work which this commission was compelled, on account of its limited funds, to place upon the shoulders of one. The work is important, as tending to demonstrate the extent and value of an industry peculiar to the State, of which few people, save those actually engaged in the business, have any conception.

A gratifying result of my labors, however, has been the largely increased number of reports received this year from fishermen. In 1883 eighty reports were made; in 1884 but fifty reports were received by mail; while this year the number received foots up 427. This large increase would go to indicate that the interest of fishermen in the work of the commission is beginning to awaken, and that their assistance and coöperation may be more universally looked for in the future. Still, quite a number of fishermen have failed to respond to my request to make returns, but of this class I have pretty generally succeeded in securing their names and postoffices, with a statement of the number and kind of nets used. From this knowledge I have been enabled to make a tolerably close computation of what they have done, based on the average catch of other fishermen in the same localities. In making this computation care has been taken to avoid any tendency to exaggeration, and the approximation is probably some less than the actual yield. Most of the failures to make these reports have been with those fishermen situated remote from mail facilities, or those engaged on a small scale of river fishing.

The almost universal testimony of fishermen from all localities is that the catch of 1885 has shown a decided falling off as compared with that of 1884, which was distinguished as perhaps the worst season ever known. Opinions vary somewhat as to the causes of this decline in yield, which has been steadily going on for the past four or five years, but the theories which generally prevail can be comprised in three.

## 1. DESTRUCTION OF SMALL FISH BY THE USE OF FINE-MESHED TWINE.

Fishermen in all localities agree that this has been a very potent factor in the rapidly decreasing yield of whitefish and pickerel, our two most valuable species. They are equally agreed that some steps should be taken at once to prevent this wanton destruction, which has been going on for years. They know from the testimony of others of their class, and from actual observation, that on the Canadian fishing grounds, where stringent regulations to preserve the infants of these species are enforced, each year witnesses a good average catch, on the increase, if anything, instead of the steady dwindling away of the yield of the "free-for-all" grounds of Michigan. They have reasoned from effects back to causes. Of course the fisherman who has on hand a quantity of this small meshed twine can hardly be expected to yield his assent to a system of regulation which will make his property valueless, although many of them have had the honesty to do so, as I shall show further on, but none of them have been able to invent any practical scheme for saving these little fish from destruction other than by the enlargement of the meshes.

## 2. FOULING OF THE WATERS WITH SAW-DUST AND FISH OFFAL.

This cause of complaint, unlike the first, is largely local, and is much less a grievance now than in years past. There are some places, nevertheless, where the practice of running sawdust and edgings into the water has become not only an intolerable nuisance from a sanitary point of view, but a great annoyance to navigators of steam craft, and utterly destructive of fishing grounds which were before the natural resort of the whitefish. Particularly is this state of facts true at Baraga and Pequaming, on Keeweenaw Bay; Manistique on the north shore of Lake Michigan; and Muskegon and other places on the east shore of the same lake. The surface of the water for miles around each of the places named is covered with this stuff, and both vesselmen and fishermen report that the natural formation of the bottom has been completely covered by the rotten sawdust deposited there. This unnecessary destruction of the feeding and spawning grounds of the fish should have been prevented years ago, but even at this late day there is no good reason why early legislative action should not intervene to prevent the few mill men who still persist in this practice from so using the waters of the great lakes and the streams emptying therein as to subvert the rights of every other class.

## 3. UNFAVORABLE AND VIOLENT WINDS DURING MUCH OF THE YEAR.

At first blush it might appear that the wind and weather would have but little effect on the total catch of a fishing coast so situated as is that of Michigan; that what would be a good condition for one coast would be a bad one for another, and vice versa. Nor do I think this so good a reason to account for the decreased yield as either of the others. There can be but little doubt, however, that the weather during the year 1885 has been more unfavorable than for many years past. The early part of June witnessed fierce storms on Lake Michigan especially, which seemed to drive the whitefish almost entirely from the eastern coast of that lake, to which they did not return, and from about the first of September to the close of navigation, storm followed storm of so violent a character, and in such rapid succession,

as to make the occupation of pound net fishing, except in well sheltered localities, extremely dangerous and unprofitable.

While the total number of pounds of fish reported as the result of last year's catch is considerably in excess of the aggregate of any other year, it must be borne in mind that the number of fishermen making reports is fully five times greater than in any other year, and that the increased number of pounds bears no relative proportion to the increased number of reports. The following table shows the aggregate catch of the only firms (nine in number) submitting reports the three years last past, with the amount of twine in use each year:

Year.	Whitefish.	Trout.	Pound Nets.	Gill Nets, fath.
1883.....	524,561	400,189	36	48,100
1884.....	658,845	358,697	46	61,305
1885.....	407,908	426,064	50	52,006

The following table shows the catch and amount of twine in use of 29 firms which made reports for the years 1883 and 1885:

	Whitefish, lbs.	Trout, lbs.	Herring, lbs.	Gill Nets, fath.	Pound Nets.
1883.....	2,239,617	994,887	557,580	308,987	204
1885.....	2,028,680	1,239,408	381,461	316,609	206

These tables show a very marked decrease in the whitefish catch during the year 1885 from that of the years 1883 and 1884; while the amount of twine in use was largely in excess of that used in the former year, and about the same quantity as was in service in 1884. Again, the reports this year from a large majority of those firms and individuals who have been engaged in the business for a term of years, represent a falling off from that of last year. For instance: of 427 fishermen, but 68 report a favorable season, and nine say this year was about the same as last. On the other hand, five say their catch fell off one-third: five report a decrease of one-fourth in catch from that of last year; seventeen a reduction of one-half; while 239 report the season "unfavorable," and thirty-three "very poor." Fifty-two made no report on this inquiry. Of those whose returns indicate a falling off in catch, forty-eight attribute it to the stormy weather, seventeen complain of the fouling of the waters with mill refuse, or fish offal, and sixty-seven think the prime cause for the decreased catch and rapid depletion of our waters is the destruction of small fish by the use of fine-meshed pound nets, and they demand their enlargement. Two hundred and nineteen gave no opinion as to the cause of falling off in catch.

Seventy-seven pound net fishermen report in favor of making the meshes of pound nets three and one-half inches or more in the pot, seven favor three inches as the minimum size, and thirteen (all Saginaw Bay fishermen) recommend a law to punish dealers and fishermen who have small pickerel or whitefish in their possession, but do not favor a law to regulate the size

of meshes. Forty have no suggestions on the subject. Thus it will be seen that a large majority of the pound net fishermen themselves favor a mesh of at least three and one-half inches as the minimum size, notwithstanding the fact that nearly every man of them has and is using smaller twine than that. Gill net fishermen are unanimously of the opinion that pound nets, if their use is tolerated, should be of larger mesh, and many favor their abolishment altogether.

The number and class of fishermen reporting is as follows:

Pound net fishermen.....	139
Gill net fishermen.....	198
Gill and pound net fishermen.....	57
Seine and fyke net fishermen.....	33
	<hr/>
	427

The total number of nets used by these fishermen is as follows:

Pound nets.....	982
Gill nets, 1,448,852 fathoms.....	24,270
Seines.....	57
Fykes.....	220

The number of boats used by them is as follows:

Tugs.....	66
Sail boats.....	318
Pound boats.....	232
Skiffs.....	165
Number of men employed.....	1,704

Reports have not been received of the catch of the following nets which are known to have been in use last year:

Pound nets.....	127
Gill nets, 140,000 fathoms.....	2,800
Fyke nets.....	52
Seines.....	4

Adding these nets to those from which returns have been received, we have the following as the total amount of twine in use in Michigan waters during the year 1885:

Gill nets.....	27,070
Pound nets.....	1,109
Fyke nets.....	272
Seines.....	61

A better idea of the dimensions of this twine may be formed by the statement that the total length of the gill nets is 1,588,852 fathoms, 9,533,112 feet, or 1,805½ miles. The length of the pound nets placed in a string would be not less than 1,064,640 feet, 177,440 fathoms, 201 8-11 miles. The total length of the seines is 4,909 fathoms or about 5½ miles. Thus it will be seen that the nets fishing in Michigan waters would, if placed in a continuous string, be long enough to completely reach around our 2,000 miles of lake coast.

An accurate statement of the total amount of money invested in the paraphernalia incident to the fishing business has been rendered impossible from

a variety of causes, chief among which was the suspicion prevalent among fishermen that the information imparted might be used as a basis for the purpose of taxation, or would disclose the nature of their business to perhaps their rivals. This was especially the case with some dealers and larger fishermen. From the partial returns furnished we have been able to glean the following statement, which is here submitted, not as an accurate showing but as calculated to convey a faint idea of the monetary importance of the industry:

Value of nets.....	\$501,142 00
Value of boats.....	319,746 00
Value of docks and buildings.....	256,392 00
Value of other apparatus.....	56,690 00
Total.....	\$1,133,970 00

The above figures do not embrace the value of lands for fishing coast, and few of the returns from which the table is made were complete in all the items mentioned. The item of "docks and buildings" especially is incomplete and falls far below the actual value of that class of improvements.

Returns from 427 fishermen show their total catch to have been as follows during the year 1885:

	Pounds.	Per Pound.	Value.
Whitefish.....	7,994,459	4½	\$359,750 65
Trout.....	4,531,573	2½	113,289 33
Herring.....	4,568,135	1½	68,522 02
Pickarel.....	876,899	3	26,306 97
Sturgeon.....	617,449	4	24,697 96
Black bass.....	35,813	5	1,790 65
Other kinds.....	3,181,435	2½	79,536 87
Totals.....	21,805,763		\$673,896 45

The number of pounds classified as "pickarel" and "sturgeon" is not reliable as going to show the extent of the catch of those species, for the reason that fishermen in making returns in many cases included their catch of those fish under the head of "other kinds," our blanks having no headings for pickarel and sturgeon. There are many points on Lakes Huron and Erie where the pickarel catch has been fully 50 per cent. of the gross number of pounds, and on much of the east shore of Lake Michigan the sturgeon catch has assumed equal or even greater importance.

In addition to the returns made, as stated above, there were 127 pound nets, 140,000 fathoms of gill nets, 4 seines and 52 fyke nets known to have been in service from which no returns have been received. Approximating the catch of this twine upon the basis of what other nets of like kind have caught in the immediate vicinity, we have as a result:

In pounds.....	1,854,000
To which add amount returned.....	21,805,763
	<hr/>
	23,659,763
	<hr/>

In addition to this, one firm of Detroit, whose returns have not been furnished up to this date (March 1), has caught at least 1,000,000 pounds; and ten buying firms return as having purchased from fishermen who have made no returns, and whose catch has not been computed above:

	Pounds.
Whitefish.....	734,856.
Trout.....	435,959
Herring.....	279,425
Other kinds.....	271,872
	<hr/>
	1,722,112
To which add catch of firm above mentioned.....	1,000,000
	<hr/>
	2,722,112
	<hr/>

Adding this result to the figures heretofore given, we have as a careful estimate of the total catch of Michigan fishermen for the year 1885 the grand total of 26,381,875 pounds, nearly 13,190 tons, which at the average price of 3 cents per pound (about what the fisherman receives) would realize a monetary value of \$791,456.25.

Few persons realize what a wonderfully prolific source of food supply we have in the waters of the great lakes—one of the most bounteous store-houses of nature. Not subject to private ownership, requiring no cultivation and little labor for the gathering of its rich harvest, there is nothing strange in the fact that our waters have tempted the cupidity of a class of men to so use them as to almost destroy their resources. Blind to all interests save those of the immediate present, they have so prosecuted the industry as to threaten the complete depletion of the waters. The farmer who would plant his fields year after year with exhaustive crops, without seeking to replace the drainage upon the soil by the use of fertilizers, would soon find his acres barren, unproductive and worthless. His ownership prompts him to the pursuit of a different policy—one which keeps up the fertility and value of the soil. The waters of the lakes, in which the rights of private ownership cannot be acquired, have been used without regard to the wants of the future, or the rights of succeeding generations of men, who should have the right to draw upon them as an important source of food supply. Legislative interference is imperative, to the end that this wonderful natural resource may not be sacrificed to the greedy demands of the present. In the following pages will be found some suggestions of regulations which seem most needful.

In addition to what has already been stated in these pages, the following brief enumeration of the more valuable food fishes is submitted:

The most valuable of the food fishes inhabiting the great lakes is the Whitefish (*Coregonus Clupeiformis*), and it is common to all of them and to some of the inland lakes as well. There are, however, a few varieties of

the whitefishes which seem to be peculiar to certain waters. Among these varieties may be mentioned :

1. The Cisco (*Coregonus Hoyi*—called herring by some fishermen, also "Moon-eye"). It has only been noticed in Lakes Michigan, Erie and Ontario; is the smallest of all the whitefishes, rarely weighing more than half a pound; inhabits deep water, from thirty to seventy fathoms, and appears to be a principal article of food for the lake trout. It has, from its small size and scarcity, little economic value. Nothing distinctly is known of its food or breeding habits.

2. The "Black-fin" (*Coregonus Nigripinnis*) has been found in Lake Michigan, and inhabits the deepest portions of the lake, being taken in from forty to one hundred fathoms. It bears a close resemblance to the lake herring, although it reaches a larger size. While found in considerable quantities along the east shore of the lake, it is especially abundant about the neighborhood of Grand Travers Bay. In another portion of this report will be found some further remarks about this variety.

3. The Lake Herring (*Coregonus Artedii*), sometimes called Cisco and Michigan herring, is one of the most abundant fishes of the great lakes, probably ranking second only to the whitefish in importance. It travels in large schools and is taken in great quantities in shoal water. Its spawning season is during October or November. As a food fish it is greatly inferior to the whitefish.

4. A variety called the "Long Jaw" is met in all the waters of Lakes Huron, Superior, and Michigan, but is not taken in any considerable quantities save on the east shore of the latter lake. Little or nothing is known of its habits, and fishermen look upon it as a hybrid between the whitefish and herring. As a food fish it ranks about like the "Black Fin," and like it, appears to be on the increase.

5. The "Menominee Whitefish" (*Coregonus quadrilatoralis*) are found in Lake Michigan and the northerly part of Lake Huron, though only taken in considerable quantities in the former lake, principally in the neighborhood of Green Bay. As a food fish it ranks with the herring, but is larger in size, being longer and rounder. Nothing is known of its habits.

Probably the best history of the Lake Trout (*Namaycush*) yet contributed to fish literature is that of Mr. J. W. Milner, who, notwithstanding the tendency of the species to variation in size, shape, and color, inclines to the belief that they all belong to the same family, and that the structural character of these varieties would not admit their distinct classification. It is one of the most numerous species, is caught mostly in gill nets, and spawns in October and the early part of November. A great number of names have been given by fishermen to what appeared to be distinct varieties of this fish, and "Black Trout," "Gray Trout," "Reef Trout," "Deep Water Trout," "Shoal Water Trout," "Pot Bellies," and "Racers," could be learned of in various localities. Fishermen could easily distinguish each particular variety, but so far as I have been able to learn, no ichthyologist has yet made any classification of them, nor learned what, if any, peculiarities belong to each. One variety, however, has more distinguishing traits, viz., the Siskowet. This fish is peculiar to the waters of Lake Superior, it is smaller in head, body, and fins, than the other varieties, the flesh is a much lighter salmon color, and is very fat, so much so as to impair its value as a fresh fish, and to make it the choicest fish of the lakes for the purpose of salting. It inhabits only the

deepest water, and is taken entirely with gill nets in from 60 to 100 fathoms. When at Marquette, in September, I learned that good catches of these fish had been made during the entire summer from that place. It has been asserted that they spawn during the entire year, but I am inclined to think the statement is only a fisherman's legend. They evidently do spawn a little earlier than the other lake trout.

Of the Pike Perches (*Stizostedium*) but two varieties are common to our waters, the Wall-eyed Pike (*S. Vitreum*) and Sanger (*S. Canadense*). The Wall-eyed Pike is found in all the Great Lakes, but is most plentiful in Saginaw Bay, Thunder Bay, the head of Lake Erie, and Green Bay. It is a hard, firm fish, of good flavor, and perhaps will stand shipment long distances better than any other of our fresh fish. It was very plentiful a few years ago in St. Clair Lake and River, but is becoming scarce there now. The testimony of fishermen is that in size it is being rapidly fished down by the use of fine meshed pound nets. It should, naturally, equal the white-fish in size.

The Sanger is said to be common to the entire lake region, but I could learn of only two points where it had been taken in any considerable quantities—the head of Lake Erie and Thunder Bay. It is much smaller than the Wall-eyed Pike in size, and seldom reaches more than 1½ pounds. Its commercial importance is insignificant.

Of the Pike family, the Muskellonge (*Esox nobilior*) is known to the fishermen of the entire lake coast. It is frequently taken in pound nets, and with hook and line, but I have been unable to learn that a single specimen has ever been taken in gilling twine. It is very large (second only to the Sturgeon) and not plentiful in any locality. It is most abundant, perhaps, in the widenings of the Ste. Marie River, where it is caught in pound nets. One firm fishing there reports a catch of 8,600 pounds in 1885. It commands the highest price of any of the lake fishes. The other variety of the Pike family (*Esox lucius*), though known to our fishermen, is nowhere in the great lakes taken in such numbers as to give it any commercial significance.

In the immediate vicinity of large towns around the entire lake coast the common yellow perch (*Perca Americana*) is caught in large quantities. This is especially true of Lake St. Clair and the southerly end of Lake Michigan, where the close proximity to the Detroit and Chicago markets enables the fishermen to dispose of them for immediate local consumption at some seasons of the year. It is common to the shallow waters of the great lakes, but its unstable value makes it of little commercial importance. It is caught in all kinds of nets.

The regulation of the size of meshes of all kinds of nets is a matter of the greatest importance, if we would preserve our fisheries. At the same time, the subject is, perhaps, attended with greater difficulties than any other connected with fishery legislation, owing to the different conditions which prevail in the various localities. My own observations, fortified by the opinions of the fishermen themselves, leads me to the belief that the establishment of a uniform size of mesh for use on the entire fishing coast can but have a very damaging effect on the industry in some localities. What would be a suitable size for one place would be totally unsuited for another, where a different species of fish formed the catch. To illustrate, if the mesh be established at a small size, say 2½ inch for pound and 3½ for



gilling twine, in most of the waters of Lake Superior, the north and west shores of Lake Michigan and many parts of Lake Huron, where whitefish, trout and pickerel constitute the principal portion of the catch, the same destruction and waste of small and unmarketable fish of those species which has been going on for years, and which all fishermen concede has been a most prominent factor in the depletion of our fishing grounds, would continue. On the other hand, in waters where the herring, "long jaw" and "black fin" are a heavy percentage of the catch (notably the case on the eastern shore of Lake Michigan south of Big Traverse Bay), nothing but small twine would be serviceable. It may with truth be said that these species are of an inferior quality, and bear no relative commercial value to the whitefish, trout, pickerel and sturgeon. I am prepared to go further and declare as my opinion that, if there can be no means devised for the taking of those inferior kinds of fish without entailing as a consequence the destruction of the small fish of the more valuable species, then the taking of these less valuable kinds should be prohibited altogether. But I am inclined to think that a plan can be devised, with the intelligent assistance of the State Legislature, whereby the herring and "black fin" fisheries can be operated and at the same time the destruction of but few of the small fish of other species involved. This can be done, in my judgment, by the establishment of the legal sized mesh at say  $3\frac{1}{2}$  inches for pound nets and  $4\frac{1}{2}$  for gilling twine. This twine should be used in all waters where the whitefish, pickerel and trout are taken, but, in addition, discretionary power should be vested in the fishery officers, with the concurrence of the commission, to permit the use of smaller twine for the taking of "soft fish" such as herring, black fins, perch, suckers, bullheads, etc., but such discretionary power not to authorize the use of small twine for the taking of "hard fish." Permits to use small twine should be subject to immediate revocation whenever its use involves the waste of small fish of the valuable kinds. Something of this nature, followed by a law creating a sufficient number of inspectors or wardens to efficiently inspect the fishing coast and the results of the catch, and another law to punish dealers and fishermen for having in their possession fish of certain species which are under a given weight, would probably go as far towards stopping the destruction of the fishing grounds of the State as any plan which can be devised. Without the appointment of inspection officers, with ample powers, however, all attempts of regulation of fishing will prove flat failures, and the fishery laws will be ignored in the future as they have been in the past, or at best only observed so far as suited the convenience or interest of individuals here and there.

While gilling twine has been in use in all the lakes for more than half a century, the introduction of the pound net is of a much more recent date, and as a wasteful device for the taking of fish (as at present used), is much more effective than any other appliance yet invented. The introduction of these nets into the upper lakes was made a point of inquiry, as possibly having a bearing on the question of the future stability of our fishing resources. From an apparently authentic source I obtained the statement that the first pound net brought into the upper lakes came from Sandusky, Ohio, in 1859, and was fished that year in Naubinway Bay. For a number of years subsequent to that date their introduction was very slow, owing probably to their much greater cost than gilling twine, and the abundance of fish, which yielded a profitable harvest to the more primitive appliances of the gill net

fishermen. Shortly after the close of the rebellion, however, they began rapidly to come into general use, and their introduction has continued until they now occupy every available space on Lakes Michigan, Huron and Erie, and are rapidly assuming a like prominence in the fishing operations of Lake Superior. As they are more subject to damage by the action of the elements than other kinds of twine, many places on the latter lake are unsuited to their use—a fact for which the fishermen of the future will probably have cause to be thankful. This class of nets, as generally used, is terribly destructive of the fishing industry, and I have no hesitation in declaring that their long continued use, under the same conditions which now prevail, means nothing less than the utter extinction of the two most valuable of our food fishes—the whitefish and pickerel. With meshes of  $2\frac{1}{4}$  inches (the usual size) in the pot, they hold a fish of less than one-half pound weight. Either the mesh should be enlarged to a size which will permit these small fish to escape, or their use prohibited altogether. The destruction mainly takes place in the spring and summer months, when the young fish come in shore to feed and get away from the large fish. These nets, set in comparatively shoal water, destroy millions of fish so small as to be totally unfit for the market. In the fall they are set on the spawning ground, or the approaches to them, and the adult fish is caught just as it is about to deposit its spawn. Under these conditions, artificial propagation is prevented from developing its full results, by the destruction of the young fish at some seasons of the year; while at others, natural increase is interfered with by the capture of the breeding fish. Nothing can logically follow from this state of facts but total extermination of the species. Nor am I alone in the opinion above expressed; for the immense depletion of the waters from this improper use of the pound net has long been known and commented upon by practical fishermen and fish-culturists. As long ago as 1880 no less an authority than Mr. Seth Green spoke of their use in these words: “The pound net is one of the great inventions for taking fish, and they will deplete any waters where they are used unless the meshes are made large enough so that they will let the young fish through.” The truth of this statement can be attested by fishermen in every portion of the State, whose personal experiences have forced them to realize its correctness.

One striking peculiarity which I observed in the statements of many of the pound net fishermen interviewed (most of whom were using two and two and one-half inch twine) was, that while they did not catch any small and unmarketable fish themselves, their neighbors fishing the same sized twine in the immediate vicinity did destroy them in large numbers. Visiting the neighbors alluded to, I would be favored with a similar story, with its application, however, reversed. From what I was able to observe for myself, aided by the statements of the honest fishermen, I am forced to the conclusion that in nearly every locality where small meshed twine is set in water of a depth of, say fifty feet or less, the reckless destruction of small whitefish and pickerel is going on and will continue until the meshes are enlarged or the waters are exhausted.

From many localities comes testimony from intelligent fishermen of long experience to demonstrate the success of the work of the State in artificial propagation. Particularly have these results been noted on the east shore of Lake Michigan and in Green Bay, both of which localities have become notorious among fishermen for the numbers of small fish which have been

destroyed there. The general opinion expressed was that they have been "Lake Erie" fish. When it is understood that the Lake Erie whitefish has marks which enable a practical fisherman to distinguish it from others of the same species, and that all the fish hatched by the State have been from the ova of Lake Erie or Detroit River fish, the relevancy of this evidence becomes apparent. It is also conceded, and must be self-evident to any one at all acquainted with the methods pursued and the results of our fisheries, that a realization of the full and legitimate results of artificial propagation has been prevented by the destruction of these small fish, which have yielded little or nothing to the fishermen at the time they were taken, and of course have decreased the catch of marketable fish the next or succeeding years to just that extent. Numerous instances have been adduced where the young fish so taken have been put upon the ground for fertilizing purposes.

From the foregoing remarks on the pound nets and the evils resulting from their improper use, it may be inferred that they are the only kind of nets whose use is followed with bad results. And so far as the destruction of small whitefish is concerned, this is true to a great degree. But the fyke nets and seines destroy large quantities of small pickerel, and the gill nets make their heaviest catches of adult fish during the spawning season and on the spawning beds. And this brings me to the subject of a "close season." The Canadian law provides a close season during the entire month of November—the spawning time of the trout and whitefish—and so far as I have consulted with fishermen who have felt its effects, they have not complained of it. In fact, the universal opinion has been that in the long run such a regulation must be to the interest of the fishermen; and that the steady yield of the fisheries on that side of the lakes is due in no small degree to this regulation, which allows the natural increase to go on without interruption. Time was, before our own waters became so depleted, that good catches could be made during the entire summer, and the opinion has been quite generally expressed that a few years of "close season" during spawning time would again restock the waters so as to make summer fishing profitable. If the fish could be not captured at that season it would be enabled to escape the bad weather of the later fall months and the consequent loss of twine and boats, and not unusually of human life. Whether or not a close season would restore summer fishing, that it would improve spring and early fall fishing would seem to be a logical inference. A number of intelligent fishermen favor trying the experiment of a close season, but probably a large majority of them would be opposed to it, more especially the heavy gill net men, the greater part of their catch being at that period.

From the foregoing facts and observations, fortified by the opinions of fishermen, I am induced to submit, in conclusion, the following summary of recommendations:—

That the commission should direct its efforts, so far as the lake fisheries are concerned, toward securing the enactment of laws:

First. Providing for the appointment of a system of fishery inspection officers adequate to the wants of the vast extent of lake coast, with sufficient powers vested in them to enable them to bring violators of such regulations as may now or hereafter be imposed to certain and speedy account therefor.

Second. That dealers and fishermen having in their possession whitefish, wall-eyed pike, or lake trout under the weight of one and one-half pounds should be guilty of a misdemeanor, and subject to a suitable penalty therefor.

Third. That the meshes of the pots of pounds nets for the taking of all other kinds of fish than herring should be at least  $3\frac{1}{4}$  inches. That pound net pots of three inch bottom and  $2\frac{1}{4}$  inch back for the taking of herring may be authorized by the fishery officers between September 1 and the close of each year.

Fourth. That discretionary powers should be vested in the fishery officers to authorize or forbid the use of twine which may seem to them unsuited to the locality where contemplated to be used.

Fifth. That rigid fines should be imposed on persons fouling the waters of the great lakes and rivers tributary thereto with mill refuse or fish offal.

Sixth. That a law should also be enacted to authorize the fishery officers to prohibit the use of all kinds of nets on the spawning grounds of the whitefish from the 1st to the 30th days of November inclusive.

Seventh. That the meshes of gill nets should be fixed at  $4\frac{1}{2}$  inches, with power vested in the fishery officers to authorize the use of smaller meshes for the taking of "black fins" and other kinds, provided such authorization does not involve the taking of whitefish and lake trout.

Respectfully submitted,

LYMAN A. BRANT,

*Statistical Agent.*

DETROIT, March 1, 1886.

## II. REGULATION AND INSPECTION OF THE FISHERIES.

### A. INDUSTRIAL FISHERIES.

The general condition of the fishery laws ought to receive attention at the hands of the Legislature. There are many statutes in force referring to different branches of the subject that would be far more simple and serviceable for those having occasion to consult them, if they were embodied in a single statute. Act No. 350, Laws of 1865, entitled "An act to protect fish and preserve the fisheries of this State," is the principal statute, and all the others might be incorporated in it. There are twenty-four separate acts, besides the one referred to, now in force, some of them applicable to certain counties, some to certain lakes or rivers, and some against the use of particular methods of fishing. All are the product of good intentions and are in the right direction, but all would be improved by codification and amendment in accordance with the recommendations of this Board.

The particulars in which the Commissioners think changes should be made are indicated elsewhere in this Report, and will be pointed out in the recommendations submitted by them to the Fishery Committees of the Legislature, when that body is in session.

Any one who has read the report thus far, and particularly Mr. Brant's report to the Commissioners, must be satisfied that the preservation of our fisheries imperatively demands the enactment of a law authorizing the employment of an inspector and wardens of the fisheries, or some duly authorized State officers (no matter by what designation they are known), as recommended in our report of 1884, to enforce the fishery laws. The measure we recommend was passed by the House of Representatives in 1885, but failed in the Senate, which must have resulted from a misapprehension of

the true condition of the fisheries and the necessity of the proposed measure, or something equivalent to it.

That the recommendations of this Commission were in the main right and based upon an intelligent view of the needs of the case, we think is abundantly proved by the position taken by the leading fishermen of the State during the season of 1885 in approving the same measures, then recommended to the Legislature, and urging their adoption; and also by the unanimous approval of similar measures by the Michigan Fishermen's Association in 1886.

The meeting of the representative fishermen of the State, and their organization as an association for the purpose of securing proper legislation to protect the fisheries, we deem a most hopeful sign. They are at last aroused to an appreciation of the facts urged so strenuously in our last report, the alarming decrease in the quantities of marketable fish, the urgent necessity of good laws properly enforced to preserve what there is left, and of increased artificial propagation to restore the stock on the partially or wholly exhausted fishing grounds.

We again urge upon the Legislature the necessity of amendments to existing laws, regulating the size of meshes in gill nets and pound nets, so as to prevent the capture and destruction of immature fish, prohibiting the handling and marketing of the same; and also the enactment of a law providing for an inspector and wardens to enforce the laws.

The scheme proposed for the inspection and regulation of the fisheries is briefly this:

The enactment of a law authorizing the appointment by the Commission, with the concurrence of the Governor of the State, of an Inspector of Fisheries, who, with a limited number of wardens as his assistants, under the general direction of the Commissioners, shall be charged with the duty of enforcing the fishery laws. These officers should be clothed by law with authority to arrest offenders, make seizure of unlawful fishing apparatus, and prosecute all infractions of the fishery laws coming to their knowledge, or discovered by them: to inspect fishing apparatus, methods of fishing, fish markets and packing houses. An important service could be rendered by them in gathering a perfect census of fishing statistics. The importance of accurate information upon all topics connected with the fisheries is more keenly appreciated since Mr. Brant's work in that direction for the season of 1885 has thrown so much light upon the condition and needs of the fisheries. It would be of especial value in pointing out the localities that are gradually becoming depleted, and are in need of supplies of young fish to restore them to productiveness. The product of the hatcheries could thus be used to the utmost advantage. The cost of maintaining such a department in the work of this Commission would be very small in comparison with the value of the service rendered to the State.

As careful an estimate as can be made in a line of work where we have almost no experience to guide us, indicates that the sum of seven thousand five hundred dollars for each of the fiscal years ending July 1, 1888, and July 1, 1889, would be sufficient for the purpose. It must be remembered that the payment of traveling expenses would be quite equal to the salaries, for the principal part of the service would be required away from the homes of the officers.

In counting the cost of maintaining this service for the inspection and

regulation of the fisheries, as well as that of extended operations in artificial propagation of whitefish, we must not lose sight of the fact that within a very few years the policy adopted by the State, in the direct line of which all our recommendations are made, will inevitably lead to the adoption of a system of fishing licenses, which will eventually pay from the license fees collected upon the apparatus used in fishing, and more than likely too from fees for fishing upon particular grounds, the entire cost of the inspection service, as well as the entire cost of hatching and planting the young whitefish required to replenish the exhausted or failing fishing grounds. The question then is not, shall the State establish this department at an annual cost of seven thousand five hundred dollars a year, even if it is granted that its services are needed and will be worth all they cost; but the real question is this, is it not the part of wise economy to incur the initial expense, even if it were double the amount proposed, for the sake of establishing a department which promises first to preserve, and then to add indefinitely to the product and value of our great fishing industry, and at the same time to become self supporting out of the industry thus to be preserved and fostered. The establishment of a license system is one of the common incidents of the exercise of the police power of the State in regulating the subjects of the exercise of that power. The regulation of the fisheries by State law is no new thing. The laws we have referred to above, some of which have been upon our statute book for thirty years, are for the regulation of the fisheries; only they are inadequate, and have never been even tolerably well enforced. Public opinion upon this subject is so well formed that there will be no great difficulty in the enforcement of the proper regulations; and if more or better defined public opinion is needed, there cannot be found any better way of acquainting fishermen and fishing communities with the existence of the laws, the benefits to flow directly to them from observance of the laws, and the policy of the State in its care of the fisheries, than by sending properly instructed State officers among the fishermen for the purposes contemplated by the proposed enactment.

The State by its legislation of the past thirty years stands committed to the regulation of the fisheries, just as by its legislation and appropriations it does to artificial propagation of food fishes; why not make both as efficient and profitable as possible by taking this next and most logical step, in practical effect asserting that it is right to make laws, and it is right to enforce them, thereby rendering effective all measures taken by the State to restore and preserve the fisheries. Such laws are within the power of the State Legislature, and the State alone has jurisdiction to make and enforce them. Our own Supreme Court has passed upon the validity of some of the fishing regulations in this regard and in so doing has asserted and defined the powers of the State, and the Supreme Court of the United States has decided that regulation of the fisheries is within the police power of the State, and not within the jurisdiction of the Congress of the United States.

That the State has the requisite power, is settled beyond question; that the interests of the State involved in the preservation of the fisheries require the exercise of that power the facts given in the report abundantly prove; the measures best adopted to a prudent and useful exercise of the power to attain worthy and permanent benefits of the fisheries we have endeavored to show above as the results of our experience and best judgment.

## B. INLAND FISHERIES.—THE STREAMS AND LAKES.

While special attention is directed to the importance of the industrial fisheries by reason of their extent and commercial value, as well as their vast possibilities under proper regulation, as shown elsewhere, the importance of preserving and extending the cultivation of our inland fisheries is also a matter which concerns many citizens, and must not be overlooked. They need similar stringent but just laws conscientiously enforced, not only to preserve them for their value to the people of the interior as a source of food supply, but also as a means of furnishing healthful recreation and sport within the easy reach of all, so much needed by all classes of our generally industrious and hard worked people. The present condition of the great majority of our inland lakes as to supply of wholesome fish, is most deplorable. Let any man who has lived in Michigan fifteen or twenty years compare what he knows as matter of common report and experience about the lakes now, and what he knew of them less than a generation ago. The vast numbers of black and other bass and perch which were so readily obtained to vary the monotony of farm and village living, have shared the fate of the whitefish of the great lakes. Netting, indiscriminate spearing, and the use of poisons and explosives have done their work effectively, and have rendered almost barren these beautiful waters that were once so prolific of wholesome food, and so attractive for healthful recreation and sport. Their principal production now is of the kinds of fish that are neither valuable for the table, nor fit subjects for the purposes of angling. The systematic examination and survey of the inland lakes (more particularly described further on), although but fairly begun, has demonstrated beyond question the ability of the majority of our lakes to produce fish a hundred fold more abundantly than at present.

This assertion is based upon the character of the waters and the abundant supply of food for the nurture and growth of the fish, as disclosed by the survey. It is probable that proper methods of fishing would have diminished the natural supplies of the better class of fish, so that artificial supplies would from time to time be needed to keep up the maximum stock, but it is certain that the present depleted condition of the interior lakes is mainly due to the reckless use of nets and spears, and other destructive methods of fishing now prohibited by law. In addition to the valuable kinds of native fish in the interior lakes, bass, perch and blue gills, the wall-eyed pike can be supplied, by artificial means, and probably the German carp. Eels are already sufficiently introduced for the present.

More space has been devoted in our laws to the protection of fish in the inland lakes than for the protection of the commercial fisheries, but the same lack of enforcing the laws has been manifest, and the omission has worked its natural result. There is the same need for officers duly authorized to enforce the laws on the inland lakes that is so readily found with respect to the industrial fisheries of the great lakes.

## III. ARTIFICIAL PROPAGATION AND DISTRIBUTION OF FOOD FISHES.

## A. WORK IN FISHES.

1. *Whitefish.*

There is no occasion for discouragement at the results of planting whitefish. In the early years of the Commission, a large number of small plants were made in a great many lakes in the interior of the State, in almost all of which white fish were not known to be indigenous, and in only one or two of which it has ever been found, as the result of intentional or accidental planting. Such plants were made without any inquiry into the facts which constitute the essential conditions of success, as to whether the water was of sufficient depth, and of sufficiently low temperature, or whether it contained any of the food upon which the mature fish would feed, or the peculiar minute forms of life upon which the fry are known to feed and thrive in the waters of the lakes where whitefish are found native. But such experiments were perfectly natural, the amounts expended upon them were very small, and it is possible that such experiments may have been successful in a few instances. If two or three such should be found, it would be worth the cost of the whole. That such instances are found, see below, the subject of examination of waters.

With reference to the planting in the great lakes, the success which has been attained in the planting of our artificially hatched whitefish is no longer questionable. It is a well known and perfectly demonstrated fact. The fish have been seen at different stages of their growth. Yearlings, and two and three years old whitefish have been seen in large quantities and identified along the shores of Berrien and Van Buren counties, and, in fact, wherever fisheries exist upon the east shore of Lake Michigan, notably so at Ludington, the shores above Little Traverse Bay and along the great shoals, extending from the main land out to the Beaver Islands, as well as about the Straits of Mackinac. One fact which ought to satisfy even the most sceptical with reference to this matter, is that nine-tenths of all the practical fishermen upon the coast have become converted to a belief in the practicability of restoring to productiveness all our waters, when operations can be conducted upon a sufficient scale. A large majority of these fishermen a few years ago laughed at the idea of making any impression upon the waters of the great lakes with the deposits of whitefish. Now, however, frequent requests are made by fishermen for more and larger plants of whitefish fry, in the neighborhoods where they are fishing. At the meeting of the American Fisheries Society in Chicago, April, 1886, Mr. Booth, one of the most extensive fishermen on the lakes, argued at length that the principal duty of the State and National fishery authorities was to increase the number of young whitefish hatched artificially, as the great and all sufficient remedy for the decay of the fishing grounds. It was urged that if the State would hatch hundreds of millions where they now hatch tens of millions, there would be no need of the expense of policing the waters, or taking any other measures to keep good the supplies of whitefish for all the demands of the markets. That we do not entirely agree with the argument is apparent from what has been said above in regard to the necessity of measures for better regulation of the fisheries. But there is force in it, and it is a remarkable testimony to



the valuable results certain to come from planting of artificially propagated fish.

There are some of the larger inland lakes, such as Higgins, Pine and Torch Lakes, and others, where whitefish were indigenous, some of these lakes having pretty direct connection with the waters of the great lakes, like Pine and Torch lakes, to which may have been afforded access for the fish from the great lakes; while others, like Higgins lake, in Roscommon county, and Hubbard's lake, in Iosco county, have no such connection as would induce a belief in the migration of the whitefish from the great lakes, and where consequently the presumption would be in favor of there never having been any such migration.

For the past four or five years, with one or two minor exceptions, no whitefish have been planted in any but in the waters of the great lakes, the commissioners having become satisfied that the presumptions were against plants succeeding in the interior lakes. and sufficient having been planted for the experiments, concluded it would be time enough to continue such planting when they had some absolute proof that the whitefish had lived and thrived there. We except from this statement, however, Hubbard, Pine, Torch, Burt and Mullett lakes, where, as we have said before, whitefish have been known to exist.

In the spring of 1886 quite large quantities of whitefish were planted in these four lakes, with the expectation that the stock in them might be very largely increased. The only question that there can be about Torch lake is as to the number which could be raised there upon the quantity of food which the lake possesses, that being a factor which we have had no means of determining.

In the case of Pine lake with its direct communication with Lake Michigan, if the lake should be over-stocked by the plants which have been made, in all probability the bulk of the fish would retire to Lake Michigan in search of feeding grounds of sufficient extent. In that case all of them that escape the pound and gill nets will, when grown, return to Pine lake for the purpose of spawning.

Our present intention with reference to these lakes is not that they should be stocked for the immediate industrial fisheries, but solely to furnish a safe and reliable place for the procuring of the large quantities of whitefish ova which will be necessary in the extended operations which we anticipate the State will think wise and prudent to engage in, for replenishing the depleted waters of the great lakes.

The necessity of providing such storehouses in advance will be the more readily appreciated when it is known that already the Commission is experiencing considerable difficulty in supplying enough white fish ova to run to their full capacity the hatching stations at Detroit and Petoskey. In 1884 the Detroit house was more than filled from the single fishery of Fort Wayne on the Detroit River, besides about ten millions which were sent to Petoskey to be hatched there. The total gathering of that year was about fifty millions.

In 1885, with the same fishery at Fort Wayne, and another fishery, that belonging to Mrs. George Clark, near the Grassy Island light, Detroit River, we failed to supply the Detroit and Petoskey houses. It will thus be seen that in the future contemplated extended work the procuring of sufficient ova is an essential consideration.

In considering the question whether the total results of planting in the great lakes is a reasonable return or not upon the amount of fish used we must not lose sight of the fact that it is only four years since any very large number of fish have been planted in a single year, and that from our present experience we have no right to look for an appreciable result in the product of the industrial fisheries within the period of four, and probably five, years from the time when the fry were planted. Of the 238,000,000 of whitefish planted in the great lakes from 1875 to 1886, 150,000,000 being the large plants for the years 1883, 1884, 1885 and 1886, over one-half of the total must be excluded from the calculation of appreciable results until the season of 1887 or 1888. The fact is that the results so far have exceeded what the Commissioners believe to be a reasonable expectation.

It must be remembered that this work is not for a single season, but is to be viewed in the light of a wise foresight for the future of the fisheries; not, however, a future so distant that the present generation has no interest in it. It is the policy of a great State to attain a lasting benefit in the direction for the people, deliberately and wisely undertaken, and it must necessarily be worked out in a way that will be of permanent benefit.

While we are dealing with large figures it may be well to explain, in order that persons unfamiliar with the size and habits of young fish may not be misled. A person familiar with the vast extent of our lakes might form some reasonable estimate of the effect to be produced upon such great waters by the deposit of a few millions of fish by visiting one of the State's hatcheries, where he might see two or three million of fish living at ease, with plenty of room, in a tank forty-eight feet long, four feet wide and about two and one-half feet deep, or if, with the common dipper, he could pick up at a single dip from five to seven hundred fish. The outcome of the whole matter, as we wish to put it as plainly as possible, is that this matter must be judged, not by the misconceptions or false expectations, either of any unwise friends or others, but by the anticipations of those who have had constant experience and study of the conditions of success. The Commission has not claimed that it has yet filled the waters with sufficient quantities, nor even that it has made good the enormous waste going on year by year in the fisheries of the great lakes. It does claim to have made, first, a fair beginning in staying the waste, and secondly, that it has demonstrated beyond any question that artificial propagation of whitefish, if given anything like a fair chance, by legal regulations of the fisheries, can do all that can be reasonably expected of it, and more than has ever been promised by its most enthusiastic friends.

The product of the whitefish hatcheries for 1884-5 was:

Petoskey Station.....	4,000,000
Detroit Station.....	36,000,000
Total .....	40,000,000

The details of the planting will be found in the appendix in table "A." None of the fish this year were planted in the interior lakes. Their distribution to the great lakes was in the following proportion:

Lake Erie, including Detroit River.....	7,520,000
• Lake Huron.....	11,280,000
Lake Michigan.....	21,200,000
Total.....	40,000,000

The product of the whitefish hatcheries for 1885-6 was:

Petoskey Station.....	22,600,000
Detroit Station.....	33,890,000
Total.....	56,490,000

The details of the planting is given in the appendix in table "A." The distribution of this year to the great lakes was, to—

Lake Erie, including Detroit River.....	3,600,000
Lake St. Clair.....	3,400,000
Lake Michigan.....	23,890,000
Lake Huron.....	12,000,000
Total.....	42,890,000

And distributed to the interior lakes mentioned above, and for the reasons given there, as follows:

Torch Lake.....	2,500,000
Burt Lake.....	2,800,000
Mullett Lake.....	3,000,000
Pine Lake.....	5,300,000
Total.....	13,600,000

The first planting was from the Petoskey Station, made February 22, the last from the same house was made March 31 for the year 1886. In the same season the hatching and planting from Detroit Station was from April 7 to April 28.

The total of whitefish plants reported to and including 1884, as given in former reports and summarized on page 15 of the last report was.....	141,469,500
Adding the plant of 1885 and 1886.....	96,490,000

We have as the total to date..... 237,959,500

## 2. *Brook Trout.*

The stocking of streams with brook trout, and the re-stocking of streams where this fish was already established when the State undertook the business of fish culture, has given the greatest amount of satisfaction both to the Commissioners and the people of the State.

The fish is so popular, and deservedly so, for his food qualities no less than for his gamy instincts and strength, that even a moderate degree of success in hatching and planting it would have been generally applauded; but the work done by the State with brook trout having proved successful beyond all expectation, it has done more than anything else undertaken by this department, to gain the confidence and good opinion of the people of the State for all branches of the fishery work. The growth of the trout has been on the average more rapid than anything of the kind we have known

of anywhere in this country. This has been due mainly to the abundance of food found in the streams where the fish have been planted, and partly to having a constant infusion of new and young blood in the stock fish kept at the Paris Hatching Station. The number of streams in the State suitable for brook trout has been no less a cause of surprise than the rapid growth made by the fish in many localities. There are hundreds of streams not yet stocked, as available as those already planted. We have reports from Wexford, Newago, Osceola and Lake counties of trout which weighed all the way from two pounds to four pounds which were less than five years old. In Washtenaw county there was a small spring brook, in which the Trout grew in one year from the planting to be six and seven inches in length.

More care has been exercised during the past two years than formerly, in selecting the streams where the trout were to be placed. It had been the custom to ship the fish to any applicant who asked for them and offered to see them deposited in the water. More care has also been exercised in seeing that the fish were placed at points advantageous for them. The planting for the past two years has been done mainly by our own men, who were more anxious to have the planting properly done than to avoid the necessary labor of doing it properly. It will not answer to deposit all the fish for a stream at a single place low down in the stream; they must be scattered about a few at a time in the upper waters on the shallows that are natural spawning grounds, and in the small spring runs coming into the main body of water. In such places they find natural hiding places and an abundance of the food upon which they are to live; and as they grow larger and better able to take care of themselves they gradually drop down the stream and find new feeding grounds and ranges better adapted to them as adult fish.

In order to secure as exact information as possible regarding the streams or other waters for which trout were asked, a circular of questions was prepared and is now mailed to each applicant, copy of which is given below:

MICHIGAN FISH COMMISSION. }  
Detroit.....188... }

DEAR SIR:—Your favor of the ..... is at hand. Please give me all the information you can in regard to the waters you desire to have planted with fish.

What is the name? .....

What township? .....

How long is it? .....

How deep? .....

How wide? .....

Are these waters public or private? .....

What is the bottom—mud, sand, or gravel? .....

Is the current rapid or otherwise? .....

Is it spring, swamp, or lake water? .....

Has it ever been planted? .....

Where does it empty? .....

Are there any other fish in it—if so, what kinds? .....

What is the average summer temperature? What the highest? .....

Is the stream dammed—if so, how many, and what height? .....

Are there any fish shuttes in the dams? .....

N. B.—Please fill out the blanks as completely as possible. If you have not the facts yourself, get them from your neighbors. Remember the object of this inquiry is not to get the answers quickly, but to get accurate answers: and remember that upon such

answers depend permanent results, which will be of advantage to you and your community. In this you have a direct personal interest. Make soundings in a lake yourself. Measure a stream yourself. Get a thermometer and try the temperature of the steeam yourself. You can afford to take a little trouble to insure the success of fish planting. If for lack of information a mistake is made, *you* are losing time.

Sign your name and give your P. O.

When this circular is received from the applicant, properly filled up with such answers as he can make from personal knowledge or investigations, the superintendent determines what fish should be supplied, and the application is then entered on the books. If the circular shows the water to be unsuitable for trout, where they have been asked for, the secretary writes the party explaining the change with the reasons for it. These circulars are preserved on file in the office, and constitute a record of value for future reference.

In the last report, December, 1884, we said that we should lay in about 450,000 brook trout eggs. The number of young fish planted in the late winter and early spring of 1885 was estimated at 441,000, including a sufficient quantity to rear in the stock ponds. This number was distributed to various streams and ponds in the Counties of Allegan, Bay, Branch, Barry, Berrien, Clare, Calhoun, Cheboygan, Crawford, Emmet, Gratiot, Ingham, Isabella, Jackson, Kalkaska, Kent, Kalamazoo, Lake, Mecosta, Menominee, Muskegon, Newaygo, Oakland, Osceola, Van Buren and Washtenaw; in all twenty-six counties. The details of this planting are given in table "B," appendix.

In the last report the estimated number of brook trout eggs for the season of 1885-6 was put at about 700,000, the number actually taken was 740,000, from our own fish at Paris, besides which we purchased from Mr. Chas. Holt, of Cascade, Kent County, 122,000.

The hatch of this season was very successful. During the previous season the men doing the work found the hatching troughs very much crowded on account of the large number of salmon trout eggs (about 600,000 having been brought there), and in process of incubation at the same time with the brook trout. That year, 1885, when the salmon trout began to hatch, they could not be accommodated in the troughs, and were taken out of the house and floated in screened boxes in the ponds. After the hatching and planting was over the hatching house was re-arranged, the old shop in the west end removed, the troughs extended throughout the entire length of the building, and they were also arranged in sets of three. This greatly facilitated the handling of the eggs and young fish, and gave more room. A discovery was made when the fish commenced hatching which nearly doubled the capacity of the house, and enabled us to go another season without building a new house. It was, that the young trout after hatching could be carried in double trays, one set over and upon the other. The trays are about two inches deep with wire screen bottoms, having an opening at each end on the lower side which is covered with the same sized wire screen, and when in place the trays are held together by wire clamps and wedges. Before this it had not been thought that the fish could be carried in this way or in any other way than on the gravel lined troughs or in single trays. The total capacity of the hatchery as now arranged is about 1,500,000 brook trout.

The number of brook trout hatched and planted in the winter of 1886 was 719,000.

They were distributed to the following counties:

Allegan, Alpena, Antrim, Berrien, Calhoun, Cheboygan, Genesee, Hillsdale, Ionia, Iosco, Isabella, Kalamazoo, Kalkaska, Kent, Lake, Mason, Mecosta, Montcalm, Muskegon, Nawaygo, Oceana, Ogemaw, Osceola, Ottawa, Saginaw, St. Joseph, Van Buren, Washtenaw, Wexford.

The cost of carrying on all the trout hatching operations at Paris station for the year ending 1886, was, for salaries \$1,560, and all other current expenses not including permanent improvements \$1,329.92, in all \$2,889.92. For the current season 1886-7 they will be slightly increased, probably to about \$3,000.

### 3. *Schoodic Salmon.*

As indicated in the last report, we have continued the policy of planting the land-locked salmon mainly in tributaries of Torch Lake. Our supplies of eggs of this very valuable fish come entirely from gifts made by the United States Fish Commission, and are consequently dependent upon many conditions, such as the demands made from many parts of the Union, and the chances of a good take of eggs. In 1885 we received by direction of Prof. Baird, United States Fish Commissioner, 50,000 land-locked salmon eggs. They came as the other consignments we have received from the establishment at Grand Lake Stream, Maine, which is under the admirable superintendence of Mr. Charles G. Atkins. The eggs were in fine condition, and yielded about 48,000 young fish. These eggs are always sent quite late in the season, the last of February or the early part of March, after they have been run on the trays at the Grand Lake hatchery for the first three or four months of their incubation with very cold water, and the percentage of bad eggs is almost entirely run off. This, together with the skillful manner in which they are always put up, accounts for the very small loss that is incurred after they have reached our hands. Five thousand of the fry were deposited in Round Lake, Kent county, and the remaining 43,000 were planted in the tributaries of the Rapid River, from whence they will find their way to Torch Lake.

In the winter of 1886, owing to a very light take of fish in Grand Lake Stream, the number of eggs Prof. Baird could allot to Michigan was 25,000, a much smaller number than we had expected and hoped to receive. However, as we are entirely dependent on his generosity, and extremely anxious to establish the schoodic salmon in our waters, we were thankful for even 25,000. Our planting of these salmon is for seed. If we can once fairly establish them in a large deep lake, like Torch Lake, we shall have the means at hand for trying the very important experiment of introducing them into the Straits of Mackinaw and Lake Superior. The reason why they were not placed at once in those larger waters is, that in Torch Lake which has every advantage of temperature, food, range and depth, the fish will be sufficiently confined to note their development, and when they have attained spawning age, they can be observed and taken by nets for the purpose of procuring their ova. A few thousand of these fish might exist in Lake Superior or the upper portions of Lake Huron or Lake Michigan for many years without being seen or captured, and they would very likely be so far separated that one or two generations might pass before sufficient quantities could be found together to make their pursuit for egg taking profitable in

the yield of ova. This would necessarily postpone our ulterior, object of stocking the Straits and a part of Lake Superior, indefinitely, so far as regards the benefit of the present generation. Again it seems necessary for their growth and reproduction that they should have a wild and natural range such as they can have in Torch Lake, as we have not been able to rear them with any measure of success in confined ponds, where they are fed in an artificial way, nor to get from them under those conditions any indication of reproduction.

The hatch of 1886 was deposited in the Cedar River, a tributary of Torch Lake; the number deposited was 23,000.

#### 5. *Loch Leven Trout.*

By the kindness of the U. S. Fish Commission a small plant of Loch Leven trout was given us. About 8,000 were deposited on April 11, 1885, in Coldspring Lake near Harrison in Clare county, one of the sources of the Tobacco River. This trout is quite celebrated in Great Britain as one of the very best of the lake trout, being in its habits of feeding and game qualities more like the large brook trout of our rivers than like the salmon trout of our great lakes. The experiment with these fish is tried under favorable conditions in the water selected, and will be watched with interest as affording probably a fine addition to our stock of native fish. We speak with a qualification, for our experience in the introduction of new varieties of fish, which are only known under conditions very different from anything that we can afford them, has not been of a kind to permit us to hope that many such varieties can be permanently established in our waters. In the effort to secure varieties of fish not native to our waters we do not mean to imply any lack of appreciation and respect for our native fish. But until our examination of the interior lakes has progressed further, and some means has been adopted by the State to protect our inland lakes from the depredations of nets, dynamite and indiscriminate spearing, there is very little use in trying to do anything more than we are now doing with salmon trout, pickerel and what we most sincerely desire to do in distributing small mouthed black bass.

The experiments referred to are furthermore conducted without expenses beyond the traveling expenses of our men to make the deposits of the fish, as the eggs of the young fish are given us without cost.

#### 6. *Salmon Trout.*

A supply of salmon trout eggs was obtained among the fishermen at Alpena in the fall of 1884. The loss of young fish was greater than it would have been, but for the over-crowded condition of the Paris Hatching House. The young fish were distributed in eight lakes in Antrim, Cheboygan, Gratiot, Kent, Mason, Mecosta and St. Joseph counties. In October and November, 1885, a little over 600,000 salmon trout eggs were procured from the fisheries about the Beaver Islands. With the additional room in the Paris Hatchery, they were handled much more conveniently than the winter before, and the loss of fry was not nearly so great, owing to their being kept in the house and nursed to their swimming age in the trays and troughs. They were distributed to lakes in Cheboygan, Crawford, Em-

met, Mecosta, St. Joseph and Wexford counties. These plants were made sufficiently large to be a fair test of the suitableness of the waters planted. But one of the plants was below 25,000, and many were of twenty-five, fifty-five, sixty, sixty-five, and one of seventy-five thousand young fish. The examination of inland lakes in 1887 and 1888 ought to demonstrate whether the salmon trout is adapted to the waters where it was introduced in 1885 and 1886. The pressing character of other more important work, which was not in character experimental, determined the Commission to omit the hatching of salmon trout in the winter of 1886-7. When these fish are taken in hand again some plants will be made in a few lakes in the southern tier of counties, where the examination of 1886 has disclosed water of sufficient depth, temperature and food favorable to their existence and growth.

#### 7. *California Trout.*

In the last report, by an oversight, no mention was made of the California or Mountain trout, as the *Salmo Iridea* is usually called here. Our stock of these fish had never been large, and we had no product to use in stocking until 1884. In July of that year we deposited in good condition 6,000 of these trout in Beaver Creek, Ottawa county. Reports have been sent to the Superintendent several times that they had been seen in the stream, and from the reported length of the fish they are supposed to have done well. The stream will be inspected next summer, that being the third year from the planting.

The hatch in the spring of 1885 was better than in former years, and in June of that year 25,000 healthy young *Iridea* were released in the upper waters of the south branch of the Pere Marquette River. We have good reason to believe that they will do well in that water, as we know they have done for their first year. In August, 1886, Mr. Marks, the superintendent, visited the river in search of grayling and caught about a dozen of the Mountain trout, which in thirteen months had grown to seven and eight inches in length, and were strong, active and well fleshed. The hatch in 1886 was kept to rear as stock fish in the Paris ponds. The old stock, owing probably to a lack of pond room and range, have shown symptoms of weakness, and quite a number of them have been lost. An examination of the dead fishes disclosed that they were being preyed upon by a diminutive leech parasite, which attached itself to the gills of the fish. During June, July and August they suffered less, but on account of this tendency to disease, and the over-crowded condition of the ponds, the adult fish, to the number of 210, were deposited in the Muskegon River. About 10,000 young fish were kept at Paris to be reared as stock fish for the ponds.

#### THE GRAYLING.

Since the organization of the Commission, the attention of its members has been challenged to the possibility of artificially propagating this beautiful and gamy member of the salmon family. Much effort and considerable expense have been devoted to the solution of the question—can the grayling be artificially propagated, and can it be introduced and made to live in waters, the conditions of which are supposed to be favorable to its life and growth? Its fine sporting qualities recommend it favorably to the rod fisher,



and the fact that Michigan waters are its native habitat, has been an added incentive to this Board to use its best endeavours to perpetuate it. While the grayling, like the speckled trout, and generally speaking the bass, does not belong to the class of fish properly known as commercial fish, like the trout and bass, it has challenged the attention of non-resident sportsmen and tourists to the State, as a desirable field for sporting. Beyond question the reputation of the Au Sable, the Manistee, and a few other of our grayling streams have attracted people who spend their money in the pursuit of sport, and thousands of dollars have been brought into the State on this account. But not alone upon this ground does its successful cultivation appeal to the State. It serves the purpose of affording a delightful, exhilarating, and invigorating pastime to our people, and to persons living in the immediate neighborhood of the streams in which it abounds, it has been no mean source of supply of wholesome and valuable food. It would be no refutation of this statement to say that the species of fish called the game fish affords no return to the State for the means expended to maintain their existence in our streams. The history of the entire northern portion of the Lower Peninsula of Michigan, and particularly that portion known as the "Grand Traverse Region," most conclusively proves to those having knowledge of its development, that the exhilarating atmosphere, for which it so celebrated as a summer resort, was brought to the attention of the people by whom it is now frequented almost exclusively by sportsmen, who, but a few years since, sought its wildernesses for the gratification they derived from the angle. One of the great railway lines of the State in particular reckons an important source of its revenue to be the transportation of the sportsman and those who follow legitimately in his wake,—the summer idler who delights to spend his vacation in the higher latitudes, where the air refreshes and reinvigorates.

Having thus briefly referred to the pecuniary advantage resulting to the State from this source, let us briefly review the efforts that have been made to successfully propagate the grayling by the Commission.

Experience in fish culture shows that artificial production so far as it relates to the species of fish now most largely produced, viz: the whitefish and trout, has been reduced to two distinct classes of operations.

The whitefish are taken while moving to their spawning places, and are held crated until the proper period arrives when they may be "stripped" and the egg fecundated. On the other hand brook trout cannot be taken in the streams in sufficiently large quantities at the spawning period to afford a reliable source of supply for this purpose, and it becomes necessary in this class of work to carry the stock fish in ponds throughout the year, and when they are ripe they are taken out, handled, and returned to the ponds again. They are thus carried, as it will be seen, through the year in artificial ponds and are fed, attended to and cared for by the persons having them in charge. They stand confinement well and thrive and grow under this treatment as well as in the open streams. As yet there has been little or no difficulty experienced in obtaining the whitefish or trout from which the roe is taken for artificial propagation; but here has been experienced the chief difficulty in all previous experiments with the grayling. They have been taken at different seasons of the year and placed in the State ponds with the trout of the same ages and have received the same care and treatment, but invariably they have gradually died, and we have been forced to the conclusion that they will not under these conditions, if at all, stand domes-

tication. The question then arises, whether under other and more favorable conditions this excellent fish may not be so treated as to conditions of life, that he shall not feel the confinement which seems to make life a burden, or whether after all we must relinquish all efforts to increase his numbers and reluctantly confess that he is beyond the domain now lying within the field of successful artificial propagation. Again, owing to the remoteness of the grayling streams from our present stations, the very early season at which the roe is cast (March) and even earlier, it is practically impossible to take the adult fish upon their natural spawning grounds in such quantities as to insure any degree of success whatever. Repeated attempts of this nature have been made in past years both by the Michigan Commission and others with uniformly the same result—very few or no fish.

Another and very serious difficulty is, that at the season of the year when the spawning period arrives, the force of the commission is busily engaged in planting and caring for the newly hatched whitefish and trout fry, and none of the men can be detailed for this work. In addition to this, the expense necessary to successfully take the spawn at this season is very great, and the difficulties of bad roads renders it a question of serious doubt whether transportation would be at all practicable.

It was determined, something over a year ago, by the present Board, that a systematic and thorough series of experiments must be made, looking to a successful solution of this hitherto unsolvable problem. To that end, and after deliberate and patient thought upon the subject, it was thought best to inaugurate, under the eye of the Superintendent at the Paris station, a series of experiments which should cover a sufficient period of time to allow the benefit of a careful study of the habits of life of this fish, his food, and all other points that might be of benefit.

It was believed that if the irksomeness and ill effects of confinement could be overcome, and yet a check be placed upon the fish so that he might be made subject to control, the greatest difficulty presented might be overcome. This, it seemed, could be best accomplished by devoting as large a portion of a natural stream as could be controlled, to this experiment, leaving its bed and all its surroundings as nearly in a state of nature as possible, with light and shadow, pool and ripple; a barrier to be erected at two places, between which the fish might have free range, yet limiting the territory beyond which they could pass. It was thought with a portion of the stream set apart in this manner for such a purpose, with means provided for diverting the flow of the stream when the fish were to be handled, on showing a disposition to spawn, they could readily be removed and handled; or, if deemed best, they might be permitted to spawn naturally, and the adults be afterwards removed as in carp operations. It may also hereafter be found desirable to place at some convenient point a properly constructed spawning race, upon which the fish may run at the spawning period. It has seemed to the Board that with such a place, some useful experiments might be made which in the end would afford, by experience and careful observation, a way to overcome all difficulties.

Upon the Buck-horn Creek, on the State property at Paris, acquired by the Board since the last session of the Legislature, we have an excellent opportunity to carry out the ideas outlined above. This stream a few years since abounded with grayling, and occasionally a stray grayling is taken there now.

In September of this year, 1886, a portion of this stream was devoted to the purpose above suggested. Two dams or barriers were thrown across the stream and an artificial canal was dug by which the water could be turned from this part of the stream. The space allotted to this wild experimental nursery or pond covers, including the sinuosities of the stream, a distance of 380 feet, which we hope will give sufficient range to overcome the ill effects of confinement and reduce it to the minimum. The stream at this point runs through the forest, and the bed remains as it was found in a state of nature, with admirable protection with the shelter afforded by fallen trees and brush.

After the barriers had been completed the water was turned from the bed of the stream and all living things that would prey upon the fish or their ova removed from the pools of water which remained, something like 400 trout being taken therefrom, which were placed in the stock trout ponds, making a valuable addition to our stock of trout.

Soon after, two expeditions were organized to go to the Pere Marquette River and if possible secure a stock of grayling for the new pond. Both of these expeditions failed of their object; in one instance a small number of fish were successfully transported over a very rough and difficult wagon road, and in the other nearly the whole number were lost before reaching the station. The few that were saved were put in the pond together with those that had been confined with the trout at the hatchery, and, in the language of the Superintendent, the grayling which had been confined with the trout seemed to feel the lack of restraint and to be gratified at the change. Owing to the lateness of the season when this experimental pond was completed and the urgent necessity of putting the force at other improvements that demanded immediate attention, no more expeditions were undertaken this fall to secure stock fish. Following close upon the completion of this work came the deluging storm, referred to elsewhere in this report, which took out one of the dams that had been put in to accomplish this work, and allowed the escape of the fish then confined there, so that the small start that we had made towards stocking the ponds was swept away. A small outlay of money will, however, replace the loss, and with the coming of another season we shall enter upon this work with a firm determination to succeed if it can be done.

These experiments can be conducted with economy, as no extra force will be required for the present at least, the whole plant being on the State property at Paris and under the immediate supervision of the superintendent.

#### 9. *Eels.*

There can be no doubt of the success of planting eels in a large number of interior lakes and rivers in the southern part of the State. They have been caught with hook and line, speared and netted in many places, and of sizes that assure them a rapid growth. As yet we have no sufficiently authenticated account of their having bred in the waters they were placed in, although many verbal reports have been received that young eels were found in abundance in some of those places. The eel is hardy, and is excellent food, so that if he shall become habituated in our warmer lakes his addition to the list of native fishes will be one of value. In June, 1885, we distributed 319,000 silver eels to lakes and streams in the following counties: Allegan, Branch, Barry, Berrien, Cass, Calhoun, Eaton, Emmet, Genesee,

Hillsdale, Ionia, Jackson, Kent, Lenawee, Lapeer, Livingston, Montcalm, Mecosta, Oakland, St. Joseph, Shiawassee, and Van Buren. The usual number planted at one time was 6,000, in some cases as many as 12,000, and in a few 3,000.

The getting and planting of eels was omitted in season of 1886. Further attention to them will be postponed until more is learned about their growth and habits in our waters from the continued examination of inland lakes. Like all other departments of our work experience has been a teacher of economy, as is well shown by the expense of the work for this season in gathering and distributing eels, being not much over one-third of the expense for each of the four or five years before.

### 10. *Carp.*

Since the beginning of fish culture, as a practical and an economic art in the United States, no one event has been so prominent as the introduction of carp, and the proper methods for the propagation and growth of no other fish has been so generally misunderstood. This, no doubt, arises from the fact of its being a domesticated fish, and all experiments hitherto have been with wild varieties. From the fact that carp could be successfully grown in warm and muddy waters, it was inferred that they would be just the fish to plant in our comparatively shallow lakes throughout the State, and from the published accounts of their amazing fertility, and rapid growth, it was confidently expected that in a very short time a large food supply would be furnished. To disabuse the public mind in regard to this fallacy, and to give the best information the Commission have in regard to the best methods for their propagation and growth, is the object of the following pages. The province of the Commission being to produce and distribute the young fish, but little practical knowledge, aside from that pertaining to this special department, has been arrived at through our direct observation. But so much has been done, in this and other countries, for so long a time, that to copy the experiences of others, in regard to the best means to insure success, seems thoroughly correct.

We have therefore given, in as concise a manner as possible, directions in regard to the making and management of ponds, and the care of the young and growing carp. In doing this we have copied from all available sources, but have been materially aided by the publications of the Missouri, and United States Fish Commissions.

While we believe that the carp will eventually prove a valuable addition to our food fishes, and especially fill a want amongst the rural population, still we would caution those desiring to engage in this industry to go slow, to test its value for food in comparison with our native varieties; to see whether they like carp to eat, before they spend any considerable sums of money in the construction of ponds, etc.

Nothing so much injures any enterprise as overestimating its importance. Estimates are still wanting as to the cost per pound for raising carp, and the fact that they can be so readily produced must in a short time make them so plentiful in the markets as to bring the price below the cost of production, if one-half of those designing to engage in their culture should realize their expectations.

There can be no doubt that the carp is a nutritious and healthy food fish,

but there is a doubt whether they will please the taste of the general public who have been accustomed to the taste of our native fish. In the trial made by the Commission and their friends, when direct comparison has been made with our native fish by cooking them in the same manner and at the same time, the decision was that they seemed inferior to the fish with which they were compared, namely, the black bass and the wall-eyed pike. But in the regions where fish, even poor ones, are a luxury they will prove a great boon. In a State so exceptionally well supplied, however, with the finest fresh-water fish in the world, as our State is, it is doubtful if the carp will become either a favorite food or a source of profit for many years to come.

The summer of 1885 was the first time our stock of carp had spawned under conditions favorable to securing the young for distribution. An account is given in the last report of how our stock of carp, got from the U. S. Fish Commission in 1880, had grown and multiplied. The Commission has a sufficient stock of carp to supply all applicants, and besides to make plants in suitable public waters to ascertain if that kind of distribution is profitable. In October and November, 1885, 1,070 carp were supplied to twenty-five private parties. In three instances the fish were used in public waters. In April and May, 1886, the overseer found so many young carp of the last summer's hatch still in the ponds that a distribution was again made to sixty-eight persons of 1,533 fish ten and eleven months old. In the cases in which we have heard of the fish from these plants they have all made a good growth, in some instances equal to that attained in localities further south. We are informed that some of the fish placed in a private pond in Cass county, near our station at Glenwood, which were hatched in the latter part of June and distributed in October, spawned in July of 1886.

For 1886 the distribution was made during the months of April and May of last year's hatch, and during July, August, September and October of the fish hatched in July of that year. The number of applicants supplied was 145, the number of fish 3,485. The names and addresses of the parties will be found in the tables in the appendix.

The spawning season of 1886 was later than usual. No spawn was cast before July. The spawning at the U. S. commission ponds, in Washington, this year was in May. Besides the young fish distributed there are quite a large number available for planting in public waters next spring, as was done in the spring of 1886.

#### B. NATIVE FISH THAT SHOULD BE PROVIDED FOR DISTRIBUTION.

##### 1. *Black Bass.*

The time has come when this most excellent fish will be in great demand, as the species is growing scarcer every year. It is found native along the coasts of the great lakes and bordering straits, and in nearly all the inland lakes and many interior rivers. No native fish has a more extended range, and it holds a place in the estimation of all people, both for game qualities and as food, that entitles it to attention. The greatest success in the distribution of black bass, for stocking waters where the fish did not exist, and re-stocking waters where the supply had been exhausted, has been attained in New York, and some of the States bordering the Mississippi River, by a method at once economical and effective. It is by transporting

young fish, one or two years old (sometimes adults), which had been naturally spawned and grown. The bass are captured at some point where the fish had congregated and been left in confined places by the receding of high water on the rivers, or the drawing down of reservoirs for canal supply. The young fish so taken are strong and hardy, used to taking care of themselves, and within one or two years of the spawning age. In Minnesota, young bass, taken in the Mississippi, are carried to the State hatching station and kept in a large pond till they are distributed to the lakes for which they are intended. In Illinois, and we believe Missouri, they are at once transported to their future homes. The latter course is most economical, as the cost of the apparatus for such transportation is the same in either case, and it avoids the outlay for suitable pond room, and saves twice handling the fish. The examination of waters (described further on) furnishes us the opportunity to get such supplies of young bass, where they are yet plentiful, and also to transport them to points where they are needed in connection with the operations of the examining crews.

Other fish, such as perch and catfish, can be distributed where they are desired and needed in the same way.

When the regulations of net fishing are better enforced, so that the stock of bass at places like the St. Clair flats is not interfered with, measures can be taken to assist the natural re-stocking of such localities. The improvement of the Island Park at Detroit has not yet reached the point where anything can be done in this direction by the Commission, as suggested in our last report. But those improvements will be made very soon, with the means now being provided, and we are still of the opinion that coöperation between the two Boards might be established with great advantage to both.

## 2. *Muskallonge.*

There are still a few places where muskallonge can be got in sufficient quantities for artificial reproduction, or for transporting in the manner indicated above for bass. This has not been done before, because our funds have not been large enough to employ a special force for this purpose. It is quite likely that the further operations in examination of the interior lakes, will disclose some waters where the muskallonge yet remains under conditions favorable to securing them for transportation, as suggested, with reference to black bass. But at present the Board does not possess information enough on this subject to warrant asking an appropriation for this branch of work. If the general appropriation enables the Board to continue the examination of lakes, they will be in a position to experiment with the muskallonge, if a favorable opportunity is presented in the course of that work.

## C. PRESENT EQUIPMENTS—THE STATIONS.

### 1. *Detroit.*

At the close of the last report, December 1, 1884, the Detroit Whitefish Hatchery was fairly started in its second season's work. It is one of the most complete and substantial houses of its kind in the country. That it is an eminently respectable-looking building is apparent from the fact that

it is frequently mistaken by strangers for a mission church or Sunday-school. We are sorry that we cannot afford to print with this report illustrations of the Detroit and other stations, with interior views exhibiting the general appearance of the hatcheries when in use. They are generally regarded as creditable of their kind and of a character befitting the workshops of a great State.

All the State hatcheries attract attention from the people and are constantly being visited by great numbers of citizens who manifest a lively interest in the State's operations in fish culture.

With a part of the appropriation for "special purposes"—which is for permanent improvement—the following changes were made in the Detroit hatchery: Additional tank room for storing young whitefish was the most urgent requirement. This was accomplished by detaching the long tank, which is 48 feet in length by 4 feet in width, and moving it a few feet laterally towards the southern tier of jar frames. Another long tank was constructed precisely like the one moved, which was placed parallel to the old one, and then both were attached to the large floor cross-tank, so that water could flow from it to them. The old tank had but a single overflow placed at the west end. The water was all received at one end, and flowed through the whole length of the tank, to be discharged at the further end, its only source of water supply being from the main cross-tank. At times, when the eggs are hatching rapidly, the water which flows mainly through the different tiers of jars, and then down into the lower tanks, where all the escaping shells and bad eggs gathered, become fouled and was thought by the Superintendent and Overseer to be detrimental to the fry in the storage tank. To remedy this, and also to modify the current flowing through the tank, an independent supply was introduced into the two large tanks by means of a pipe which tapped the general water supply before it entered the circulation in feed-troughs and jars. The same system had been introduced into the Petoskey house, and has produced perceptible and satisfactory results. A dead fish is now a rare thing, even when the tanks contain several millions of fry in a critical stage of their development. No other changes were made in the apparatus of this house. Some needed repairs were made to the concrete floor which had been injured by freezing.

The space over the office and lower bed-room was converted into a bed-room, connected to the office by a stairway carried up in what was before the office closet. This additional bed-room was much needed at times when more than the regular employes were quartered at Detroit. This occurs when whitefish eggs are being taken and brought to the house, and again when the planting of the young fish is going on. At the latter time two and sometimes three extra men are required at the station for from four to six weeks, and it has been found very convenient to have them quartered in the house, as their work must be done very often at night. A fire place has been built in the office which in spring and autumn furnishes all the heat required in the office, without affecting the temperature of the main house as the large coal stove would.

The Detroit house has now passed through three seasons, those of 1883-84, 1884-85, 1885-86, a sufficient trial to enable us to speak with confidence of its performance. It has proved eminently successful. Tests have been made each year to determine the ratio of eggs lost during the process of incubation, the results of which prove conclusively that the percentage of

loss from the time the eggs are set down in the house, coming directly from the fishery down the river, until the hatch is completed is between ten and twelve per cent. The season of 1885-86 it was nearer ten per cent. The tests of measurements are made by measuring in a standard graduated glass the eggs which are placed in seven or eight jars, the jars being marked, and the number of eggs, with the dates of putting up, being recorded. After the bad eggs are all run off, and just before the hatching begins, these marked jars are again emptied and their contents of good eggs measured and counted in the same way.

The overseer of this house last season tried substituting a metal tube for the glass tubes used for introducing the water into the glass hatching-jars, which worked well. It was tried in about one hundred jars. The metal tube is less than half the size of the glass tube, and consequently increases the capacity of the jar, besides contracting the stream of water and giving a more even circulation in the jars. The first experiment with metal tubes was tried the year before at Petoskey by the overseer of that house.

## 2. *Petoskey Station.*

By the biennial report of 1885 it will be seen that the supply of water to this house was wholly inadequate, and it therefore became necessary to devise some means by which the desired amount of water could be secured.

As early as June, 1884, negotiations were opened with the village authorities in order to ascertain what share of the expense the village would bear in laying a main down Division street, from Lake street to Rose, as the inhabitants along the line of that street, upon which the main would be laid, would secure by the laying of such pipe fire protection. It was also contemplated that connections might be made for private purposes. These negotiations were pending for some time, but no definite conclusion was reached until the month of August. About the first of that month Mr. Whitaker visited Petoskey and negotiations were again renewed which finally culminated in a contract whereby it was agreed that the village should dig the necessary trench for the laying of a four inch wooden pipe; that they should properly lay the same and refill the trench from Lake to Rose streets, and the Commission upon its part agreed to bear the expense of the necessary pipe. The village was granted the privilege of making connections with the main for the purpose of fire protection and private connections were also permitted to be made; the commission, however, reserved the right to disconnect all private connections if they should be found in any way to interfere with the supply necessary for the hatchery. It was further agreed that the title to the main should remain in the Commission and be subject to its control. This contract was ratified and accepted by the village authorities upon the 7th day of August.

Upon the completion of this arrangement Mr. Whitaker visited Bay City to investigate the practicability of using wooden pipe for the purpose required and it was decided after a careful investigation that it would meet the needed requirements and the necessary pipe was purchased and shipped to Petoskey.

On the 28th of September the work of laying pipe was commenced and the water brought into the house within twenty days. All necessary connections were made and the house is now supplied with a volume of water which



will meet all emergencies. In addition to the necessary supply of water for the work, we have also secured ample fire protection for all our buildings. The total length of pipe laid was 1,420 feet, which carries a four inch stream, under a pressure of about seventy-three feet head, and the cost to the Commission for this work was \$514.20.

It was also found necessary to increase the tankage in the house in which to carry the fry, it having been found by experience that the tank-room would be insufficient. To accomplish this purpose the jars were removed to one side of the house, and two large tanks were built. By this change a tankage capacity was secured of 504 cubic feet, giving us an increase of 242 cubic feet of tank room. To sustain this additional weight it was found necessary to strengthen the floor, and four heavy bents were put underneath the floor for this purpose, and improvements were also made in the general drainage of the house.

There has also been built an addition to the hatchery, 17x32 in size, with 12-foot posts. This addition is sheeted and battened to correspond with the main building. It contains a bed-room and hall, which are wainscotted and painted, a wood-house with a capacity of sixty cords, a shop, a store-room for 100 cans overhead, and also a store-room for boats and other material. It was built of common lumber and adjoins the building. There has also been a storm house, 6x10, built over the south door of the cottage, which is shingled and battened.

Our past experience has proven that the practice of running the water through the tanks from the hatching jars, carrying as it does the shells of the eggs and other refuse matter, has proven injurious to the fry, and the current of water passing through the tanks from one end to the other had the effect of crowding the fry into the foot of the tanks and against the screens. In the fall of 1885 the Superintendent determined, if possible, to overcome this difficulty, and in both the Detroit and Petoskey stations a perforated iron pipe was laid lengthwise the tank, at the bottom, and an independent supply of fresh water, direct from the main, was fed from this pipe into the tanks. The result has proved eminently satisfactory. The fish, by this method of supplying the tanks, are evenly distributed throughout its entire length, and the crowding against the screens is thereby avoided. The introduction of the fresh water and the even distribution of the fish in the tank has had the effect of materially diminishing the loss that resulted from the old system of running the water directly from jars and the supply being fed from the ends of the tanks.

The hatchery now has a capacity of 215 jars, which will carry 33,000,000 eggs. In 1885, owing to the inability of the Board to procure a sufficient quantity of eggs, the Petoskey house was not filled, and but 171 jars were run for the season, containing 26,300,000 eggs. This quantity was successfully hatched, and they were largely planted in the inland waters of the northern part of the lower peninsula; the late opening of navigation, and the ice remaining so long in the great lakes, it was impossible to plant them in those waters. The waters in which they were placed, however, are known to be favorable to the growth of whitefish, and we confidently look for good results from these plants within a few years.

With this station in its present perfected condition, with the ample supply of water secured, and with the facilities which the Commission now enjoy to procure the ova of the whitefish from their three fisheries upon the

Detroit River, we believe the Petoskey station can be run to its full capacity, and that the outlay made for this station will be found by results to have been warranted.

### 5. *Paris Station.*

At the last session of the Legislature an appropriation was asked to enable the Commissioners to purchase additional lands adjoining the property at Paris. The Legislature upon the report of the fisheries committee, agreed with the Commissioners, as to the necessity of the purchase, to give control of the waters that were so much needed in extending the operations of this station. The lands had already been bargained for and purchased before the session of the Legislature commenced; in fact one of the pieces of property, the 41 acres lying just north of the old State pond, had been in our possession since the summer of 1884. The money for the purchase of this piece of property was advanced to the Commissioners, with the understanding that if the appropriation was made for the purchase, the price which was agreed upon and approved by the Commissioners at that time, should be returned with interest or with a reasonable rental for the use of the property for the time. The house upon one of the lots was occupied by the assistant, and put in order under the direction of the Commissioners. The other property, the 40 acres immediately west of the one above mentioned, was necessary to our further extension, as it controlled quite a large meander of the Buck-horn stream as well as of the Little Buck-horn. The securing of this land served two very important purposes, in supplementing the supply of water in Cheney creek, and also furnishing additional grounds and water for our experiments in the preservation of the grayling. The Little Buck-horn supports a very large number of small trout, and is in fact while under our control a vast wild nursery for trout fry. The food in it is abundant; the bed of the stream itself is almost entirely covered with logs, branches and roots, making a most perfect hide and shelter for the young fish. The young trout that are reared here will either be got out from time to time by the men as they are fishing to replenish the ponds, or else will drop down to the Buck-horn, upon the property just between the highway and the railway, where they will be caught and held in the large wild ponds to be constructed there. The other advantage gained from the addition of a part of the water from the Little Buck-horn creek is not less important. We had reached about the limit of pond room and pond supply afforded by the volume of water in the Cheney creek for all purposes of convenience and safety. Additional stock ponds at this station should be constructed along the meander of the Cheney creek adjoining and connected with our present stock ponds, but as above remarked, we had reached the limit, and could not make any further extension in the number of ponds upon Cheney creek without some additional supply of water. This supply of water could only be obtained from the Little Buck-horn, and the right to use a part of the flowage of the Little Buck-horn of course depended upon our ownership, or the right to control it, below the point at which it was necessary to tap it for the supply to Cheney creek. The distance between the Little Buck-horn and Cheney creek at this point is about 650 feet. A little over half of this distance is upon that forty acre lot which we purchased. About one-third of the distance is across lands owned by Mr. Stearns of Big Rapids. The remainder of the distance after

crossing Mr. Stearns's land is upon our own property. After running the line and establishing the grade, which was done in 1885 by Mr. Orwig, we obtained permission from Mr. Stearns to carry the ditch across his premises for a nominal consideration. It was first contemplated to carry the water in an open ditch, but further consideration determined us to carry it through vetrified crock, or sewer pipe, completely covered.

The other work at Paris station which was more urgent than the construction of this ditch, occupied the time of the Superintendent and men until about the end of the summer of 1886, when the crock was purchased at Jackson at a reasonable figure, the ditch opened, and the crock laid. This means of conducting the water from one creek to the other, in the quantity required at first sight might appear expensive, but it is really far more economical in time and expenditure than by means of an open ditch, for when the crock are once laid and properly cemented, and the flow of water secured, the ditch is then filled in and will need no further attention; but if the open ditch had been employed, the expenditure of cutting that ditch to a sufficient depth required by the grade between the two creeks, and of a sufficient width to prevent its caving in the banks, would have cost all that the laying of pipe cost, and it would have required more or less attention each year to keep it in order, free of obstruction by the fall of branches or trees, and the fall of leaves in autumn.

Examinations of the different kinds of crock offered showed us that the first quality of crock was not needed for this purpose. A crock which was not perfect in all respects so that it would pass inspection for contract work in the sewerage of cities, but sound enough not to permit any leakage and perfectly strong, was found to answer our purpose, and was very much cheaper. The total cost of the ditch, the purchase of the crock and the laying of it, was \$110.00. The crock is eight inches in diameter, which, with the fall from the Little Buck-horn to the Cheney creek, and the artificial head wvhich we can give it at its starting point, will give us a solid stream of about six inches in diameter at the discharge.

As soon as the work at the other stations permitted in the summer of 1885, the entire available force was ordered to Paris and set to work upon the improvements which will be here briefly detailed. Five new stock ponds were constructed adjoining and just northwest of the old ponds, and in continuation of the plan of improvement originally adopted. Two of the new ponds are 14x40, but having natural bottom, and sides laid up with a stone wall; each pond having a plank spawning pond connected with its upper end, and its flow of water received through a spawning race 38 feet in length by 4 feet wide, similar to the other spawning races, the uses of which have been fully described in the last report. The other three ponds just above are constructed of plank and are supplied with water through proper spawning races. These are used for younger fish. At all times, except just before the spawning season, these ponds are supplied with an artificial bottom of sand and gravel, just such as is found on the natural bed of the creek. As the spawning season approaches this artificial bottom is removed, in order to force the fish for the act of spawning into the races constructed to receive them. About the same number of ponds should be added during the season of 1887, just above these ponds for young trout, to accommodate the increased number of stock fish which will be required for the growing work of the station. It is to supply the additional ponds needed that the increased supply of water is to be brought from the Little Buck-horn.

The old barn has been removed to the north side of the hatchery on the road, and reconstructed into a very convenient office (which was very much needed), a suitable shop, with a storeroom in the loft, and is connected to the hatchery building by a passage way. This allowed us to dispense with the shop at the west end of the hatchery, and gave the entire length of the room for use in handling eggs and fry. The old wing to the barn was removed across the road north of the house, and used for a hen house. Just north of the house, along the road, a new barn was built, for the use of the station. The grounds between and around the ponds have been properly graded and seeded to timothy and clover. In the grading on the south and west side of the ponds a low terrace is employed, to relieve the otherwise rather sharp grade, and the natural terrace on the north of the ponds has been carried around to the natural level just before reaching the highway at the same grade as is now established for the road. The road in front of the hatchery and abreast of the ponds has been graded up about two feet above the level that it had three years ago. The ground south of the house, between it and the large pond, and between the highway and the G. R. & I. railroad, has been graded and terraced. The fence along the railroad right of way has been removed, between the house and the large pond, and the grading and terracing of that ground has been carried around to the railway embankment. This improvement has added greatly to the appearance of the grounds from the highway and from the railroad. A covered piazza has been finished around the west and north sides of the house, and the house has been painted.

On the east side of the highway, from the Buck-horn property down to the barn, a substantial board fence has been constructed, and young maple trees planted at proper distances along the entire front. Immediately in front of the house, a single painted post and rail fence has been constructed, going down the hill across in front of the large, wild pond to and across the creek, and about five rods on the opposite side of the creek. The same sort of fence was constructed from the office, on the west side of the road, opposite the house, to the north line of meander of the creek. This was rendered necessary to prevent visitors from driving on to the ground between the road and the first large pond. Proper hitching posts have been provided along this fence, and young trees have been planted on this side of the road. The strip of ground between the highway and the railroad, north of the house, has been logged and cleared up, as well as that between the railroad and the river, and the strip between the railroad and the highway south of the pond, has also been fenced and partly cleared. A fence has also been built from the highway, just south of the ice house, along the meander and through the woods, across the creek, to the north line of the meander, to prevent cattle running at large in the woods and trespassing on the ponds.

The other outdoor improvements on Cheney creek are upon that portion of the creek lying between the railroad and the Muskegon River. The distance in a direct line from the railroad to the river is about 400 feet, but in going that distance the creek measures a line about one-third more. A series of three ponds were constructed along the bed of the creek. These ponds, with the larger one just across the road from the hatchery, are the wild ponds so often spoken of, where the trout are grown under perfectly natural conditions, and without any artificial feeding, except such as they get from the wash of the stock ponds above, and are taken after their third

year, either by hook or net, for the purpose of supplying the stock ponds with breeding fish. In the summer of 1886 this system of wild ponds was completed by the construction of two others much larger and deeper than the other three, the lower one of which is built with a very strong dam, about five and one-half feet high, and comes down to the point to which the back-water from the Muskegon River rises.

No improvements were made upon the Buck-horn property beyond some underbrushing along the stream from the road down towards its junction with the Little Buck-horn, until the summer of 1886, then one large pond was constructed just east of the highway, which is nearly circular in shape, the length from end to end around the centre is about 385 feet, with an average width of about 35 feet, and the mean depth of about  $2\frac{1}{2}$  feet around the easterly and southerly sides; when filled to the usual level it will be 3 and 4 feet in depth.

The point of land around which the pond extends is well wooded. The banks on the north and east sides are high, with a natural growth of timber upon them, so that the pond on that side is well shaded. The dam is 96 feet long by 11 feet wide, and about 5 feet high, made of heavy frame work, extending well into the natural bank of the stream on either end, and having an opening 18 feet wide, or rather two openings of about 9 feet each, with a strong central support, so that each of the openings are controlled with separate "slash-boards." This pond is really the basis of all future work and improvement upon the Buck-horn. The ground immediately to the south of it, and also across a little tongue of land, around which the stream flows after leaving this dam, is low enough to furnish abundant opportunity for artificial ponds at a grade which can be supplied from this large pond. In anticipation of such further improvement, a sluice way is provided on the western side of the dam, through which as much water as is needed can be conducted for any stock ponds that may be required here. On the west side of the highway the other improvements were made. They are first the construction of a wild pond. This is made by damming the main Buck-horn creek at a point about 40 feet from the highway bridge, used to hold and control the water coming into the creek above that dam. The creek from above this dam makes a bold curve to the south, and around to a little east of north, to a point not more than 150 feet from the dam first mentioned, while the course which we have just described takes the creek a distance of about 380 feet. At this point another dam is constructed to control the flow of water into this wild pond. At the eastern end of this upper dam another dam is constructed nearly north of it, with a channel cut from that point a little south of east across to the highway, a culvert is then carried under the highway, and through this ditch a part of the stream is carried to the north branch of the large pond just above described. A fence has been made along the east side of the highway around to the fence by the railway track, to protect this part of the property from trespassers. The whole property ought to be enclosed by a neat and substantial fence along the highway, and by a strong wire fence on the other sides. It may seem at first sight that more money has been expended for land, in this recent purchase at Paris, than is necessary for the work, but any one to whom it so appears should remember that our work is confined necessarily to the water facilities, and that absolute control of them could not be had without absolute control of the fee of the soil. Again, this is all good agricultural land and the improve-

ments which we are making for use in the immediate future, will not only be advantageous to our work while it is being carried on, but will render the property itself intrinsically valuable, so that if the State's work there should be discontinued, and the property offered for sale, the State would be able to realize all or more than it has expended in these improvements.

In the hatching house we now have a clear space 20x60 feet, well lighted; the troughs being arranged in sets of three supplied from an interior feed trough, carried along the north side of the building. By a recent discovery, alluded to above, *i. e.*, that the fry of the trout can be carried in double tiers of wire trays, the capacity of this house is now fifteen hundred thousand. Our experience in the rearing of young fish in the wild ponds and creeks above the ponds has been very satisfactory. We find that the young fry that are deposited in suitable places in the stream above the house make more rapid growth than those young fish which are retained in the house upon fine gravel, and fed for the first few months of their existence almost hourly during the day, and afterwards placed in the nursery races where they receive constant attention. This led to a plan, adopted this last season, of taking the smaller yearlings and two year olds in the stock ponds and turning them into the large, deep ponds below the railroad. It seems that the range which a young fish has is one of the necessary conditions of rapid growth. The experiments in hybridization between salmon and brook trout are still pursued, and so far as they have been conducted have been successful. During the spawning season of 1886, eggs will be taken from hybrids whose blood is three-fourths brook trout and one-fourth salmon trout. So far we have discovered no indications of barrenness. If the increase in the stock fish at Paris shall continue as it has through the years 1883-4-5 and 6, which is a reasonable expectation, and without the interposition of any unforeseen accident the product of eggs for this year should be about nine hundred thousand of brook trout. The amount of eggs taken at Paris, 1886, will reach twelve hundred thousand, and about eighteen hundred thousand for 1887, for the year 1887 from eleven to twelve hundred thousand, and for the year 1888 about one and a half millions. It is impossible to tell to what extent demands may be made upon this station for work with the land-locked salmon or the lake trout, but unless we are greatly disappointed in our opportunities for work with the other kinds of fish besides brook trout, the house will be taxed to its utmost capacity during the winter of 1887-8.

With reference to the means for extending the work of this station in something like the proportion in which it has grown, and which is still far within the limit that it should attain in the accomplishment of all that has been contemplated by the State's policy, we should have a series of ponds constructed, a few at a time, on the Buck-horn. If the experiments with the grayling in the wild pond, now projected at Paris, are successful, other ponds of a similar character will need to be constructed upon the Buck-horn, west of the highway. It is probable that with the future stock of California trout to be kept we shall reach better results by having ponds for their retention on the Buck-horn, and it may be that the principal operations conducted on the Buck-horn may be confined to the California trout and the grayling, both of which are spring spawning fish. The largest expenditure that will be required in any event, even with a maximum of extension suggested for the Paris station, has already been made. The only further need for the purchase of land is for narrow strips extending along the meander of our

streams, for the purpose of preserving the timber standing upon those lands, to prevent its being cut off, as the cutting of such timber would expose the waters of the stream to an increase in temperature, which for our purpose is not desirable. As a part of the lands, which in following out this suggestion would be purchased, are marshy, the cost would be inconsiderable. We ought to have each year, for a number of years, at least one thousand dollars available to be expended in the construction of new ponds as suggested just above. During the next two fiscal years we ought also to have about three thousand dollars for the rebuilding and enlargement of the present hatchery, or for the construction and fitting out of a new one.

Since the above was written the Paris station has been visited by a flood, which at one time threatened almost a total destruction of the improvements. On the 29th of September it had rained all day quite hard, until late in the afternoon when the volume of rainfall suddenly increased and continued to pour down a torrent of water for about four hours. The water fell so rapidly that it could not be carried off by the ordinary channels or absorbed by the ground. It overflowed the creek and stock ponds, and above the hatching house the water flowed a foot deep over the tops of the dams—in fact, the entire ground where the ponds are was for the time converted into one great pond. An estimate of the rainfall at Reed City, where the storm was of about the same severity, placed the fall of rain at five inches during the four hours. All the dams that had stood a year or more were strong enough to resist the pressure and cutting from the flowing water, but the new dams of this year's construction were washed out by side cuts. It seemed at first inevitable that the stock of fish would be almost an entire loss, but as the waters subsided and cleared up the loss was found to be less than was expected. The damage can not be certainly computed in money until the repairs are made, but as nearly as they can now be estimated will be not far from \$1,000.

Crew No. 1, engaged in examination of waters, had just been ordered in, and crew No. 2 were also summoned to suspend their operations and go to Paris. Thus, within two days after the storm, the entire force were on the ground repairing damages under direction of the Superintendent. The trout were found to be very badly mixed in the different ponds and a large number had gone up the creek. The instinct of the trout to go up stream on high water at this season saved us the bulk of our stock fish. Only a few of the larger ones were lost and those probably because they were caught in the vortex of the current when the screens were broken out by the men to remove every obstacle that could relieve the pressure of water on the dam just above the house.

The most pressing repairs were completed at once and the fish sorted as well as possible, as the spawning season was just at hand; then all hands were set to work to catch the escaped fish. Within a week over 2,000 trout of all sizes were captured and restored to the ponds. So that by the time the spawning season began—about October 7—there were estimated to be more fish in the pond than before the storm; but the average was not quite so large. In consequence of which there will very likely be a falling-off in the product of eggs from what was expected from the stock as it stood September 23. The reason of a larger number being taken is that the wild stream upon which the ponds are situated is well stocked with trout, which are native to the stream, and such fry as naturally escape from the house and ponds.

This storm and consequent flood was a disaster that no prudence could have foreseen, and it emphasizes the statement made in another part of this report, of the necessity of having a little margin on our appropriation to provide for contingencies. It is not wise and it is not true economy to cut appropriations below an intelligent and honest estimate of the amount needed, because it always results in crippling the work at some point, or prevents the doing of all that is undertaken and that ought to be done, in carrying out the policy which the commission has laid out in doing what the State government has committed to it in the way the State has fully endorsed and approved. The first thing that was necessarily done after the storm in the way of permanent repairs and improvement was to enlarge the waste ditch around the stock ponds. The ditch was cut on the line of the old one. It was made ten feet in width on the bottom and twelve feet in width on top, the walls being rip-rapped with cobble stones on the sides three and one-half feet high. The upper end is controlled by a bulk-head dam having a gate that can be lifted under any pressure of water, and at the lower end, where the grade is steep, near the hatching house, is made a strong plank sluice-way about sixty feet in length. A dam was thrown across the creek bed at the angle of the bulk-head of the waste ditch and the bed then filled with earth, the sluices to the upper pond being carried through this made ground and connected to the creek above this new dam. The new dam is carried up to the height of the bank of the ditch and a levee of the same level carried around the creek bank on the north, and across the low ground till it joins the high level north of the ponds. This levee will be sodded, and while it will add greatly to the beauty of the grounds will also make a perfect protection to the ponds against a flood of any dimensions that can occur here, even to the extent of the unprecedented storm of September 23.

Since the above was written, and just before this goes to the printer, the reports of getting brook trout ova at Paris have been very encouraging up to November 26, the number of eggs laid down in trays being 1,250,000. This quantity exceeds by over 500,000 the largest number ever before got from the trout in the State ponds, and more than confirms what has been said above of our hatching facilities being taxed to their utmost this year without anything being done in salmon trout. A proportionate increase for next year will give not less than 1,800,000 brook trout eggs, and for 1888 two and one-half millions.

#### 4. *Glenwood.*

The ponds for rearing carp at this station are one large pond 38 by 18 rods for the range of the large fish, one smaller pond next below 12 by 12 rods, then a series of breeding ponds, eight in number, about 3 by 3 rods, with a narrow pond still further down about 30 rods long. All are fed by a spring stream flowing into the upper large pond, and from it into the others. A collecting ditch of plank runs through the spawning ponds, and each pond is screened. An overflow ditch is constructed around the series of ponds to protect them from floods; the second large pond being also connected with the ditch for the special protection of the spawning ponds below it.

The adult fish are taken at spawning time from the large pond and placed in the breeding ponds, and after the eggs are cast the fish are then removed.



The fry remain in the ponds where they are hatched until grown large enough for transportation.

This station is on the farm of Mr. Warden Wells, about three-fourths of a mile from the Michigan central depot at Glenwood, Cass county. How the fish came to be in Mr. Wells's care was explained in the last report. In looking about for a place suitable for a carp station none was found that could be brought to a state of usefulness as cheaply as to avail ourselves of the work Mr. Wells had done here. An arrangement was accordingly made by which Mr. Wells was employed as overseer, at a salary of five hundred dollars a year. The Commission also purchased of him his stock of fish and paid for the improvements, in all \$250, which was much cheaper than a new station could have been constructed for, even if the land and water privilege were given or leased without cost to the State. Mr. Wells's experience with the carp made his services of value, and he was fortunately so situated as to give this business all the time it needed.

The table of fish distributed from Glenwood gives ample proof of its successful operation. Every citizen of Michigan can now receive from the Commission, upon application, a supply of carp.

#### D. SAULT STE. MARIE, OR UPPER PENINSULA.

In the last report an account is given of the efforts and negotiations which resulted in our acquiring for the State a lease-hold interest in a strip of land in the village of Sault Ste. Marie, between the old locks of the ship canal and the rapids. A quite full statement was also made of the surpassing advantages such location affords, not only for carrying on several branches of our work, the hatching of salmon trout, brook trout, whitefish, and landlocked salmon, but also for trying experiments in rearing the whitefish and the landlocked salmon in captivity for breeding purposes, which has never yet been done to an extent promising useful results. An appeal was made to the Legislature to grant an appropriation for improving the location thus secured, on a moderate scale, sufficiently so for experimenting with the water in handling and adopting it to our uses under the long continued low temperature prevailing there in winter, which is much colder than in any place where work of the Commission has been carried on, but the appropriation was not made.

All that was said in the last report of the necessity of extending our operations to the Upper Peninsula, and the peculiarly favorable conditions existing at the Sault Ste. Marie, we reaffirm.

The single condition that did not then exist (December 1, 1884), railway communication with the remainder of the State, will beyond question be supplied by next summer. The particular location secured from the United States government in 1884 will not now be open to our use; as appropriations have been made by Congress, and bids are now being made for the enlargement of the old ship canal locks, which will require the use of that property in the proposed improvement of the ship canal. Other locations can however be secured which will answer all requisites; and even if no suitable place is to be found in the village of Sault Ste. Marie, there are other points in the Northern Peninsula where water rights adapted to our uses can be found.

Such northern station, to meet what we conceive to be the requirements

of that portion of the State, should have facilities and capacity for the following mentioned operations: water and pond room for a stock of brook trout sufficient to furnish about 2,000,000 ova annually; water and pond room for extended operations with whitefish and schoodic salmon; hatching house accommodation for handling one hundred millions of whitefish ova, capable of being further extended to increase that amount if needed in the future; hatching house accommodation for handling two millions of brook trout ova and fry, and one million of schoodic salmon ova and fry, with water enough to safely increase the hatching facilities if required in the future. Such a station could be operated with greater economy for the plant, and current expenses for wages of employes, than if two stations should be established; as the different kinds of work could be superintended by one man, saving the building of one dwelling-house and the salary of one overseer, the duplicating of considerable portions of the plant, and the employment of extra hands. The total cost of a station of the capacity described would be about \$14,000. Not more than one-half of the amount would be needed for the first two years. That would give ample opportunity for laying out the trout work in a permanent and judicious manner, which could not well be done in any less time. The current expense of maintaining and operating this northern station, in full commission, would be about \$5,500 per year, but for such operations as the preliminary improvements would warrant for the fiscal years of 1887-88, and 1888-89 would require not more than \$2,300 for the first year and \$3,000 for the second.

Our work must all be laid out in advance. This extension is already needed for replenishing the streams of the Upper Peninsula. The time required to equip and get into full operation a station of the dimensions must be considered, as well as the time required by the laws of nature to bring the fish to maturity after they have been hatched and planted. It will be four full years before any fish, even the first produced, will be of a size to affect the available product of any streams to be stocked from that station. That the establishment is already needed seems certain from the applications for trout coming to us from that part of the State, besides the general demand for keeping up the stock in the vast numbers of streams that are already regarded as fished out. The abundant success which has been attained in the Lower Peninsula in the same kind of work enables the board to speak with perfect confidence of what can be accomplished for the famous streams of the Lake Superior region.

In selecting a site for such northern station we should keep in view the more important consideration of its adaptability to operations with whitefish, knowing well that the time is not far off when the preservation of the industrial fisheries of Lake Superior will demand the equipment of an establishment for that work. And, also, being firmly convinced that the good sense and judgment of the people of this State will very soon be aroused to the necessity of such legal regulation and control of the industrial fisheries of the State as will preserve what is left of the fisheries and imperatively call for their extension by artificial aid.

#### E. EXAMINATION OF WATERS.

The Commissioners have long felt the want of accurate knowledge of the results of the early efforts at stocking inland lakes, and also the need of exact information of the characteristics of these waters, and their consequent

adaptability to different kinds of fish. This information could only be obtained by a careful examination of each body of water, a scrutiny of its inhabitants, a testing of its temperature, depth, quality of water and food supply, by men suitably provided with apparatus, and having the requisite knowledge from experience in such matters. It was, however, not until the summer of 1886 that we were able to organize and inaugurate this work upon an adequate scale. A beginning was made in 1885, and enough was then done to acquaint the Board with the necessity of deliberate preparation for its successful prosecution. Two crews, consisting of three men each, were organized and equipped for the examination of lakes the past summer. It was necessarily delayed until after the regular work of hatching and planting closed for the season, and some further delay arose from the condition of extensive improvements in progress at the Paris trout station, on which the entire force from Detroit and Petoskey were engaged. The first crew consisted of A. W. Marks, in charge, Eli Tinlan and F. C. Marks. This crew, called No. 1, began operations in Lenawee county, about July 20. A tabulated statement was prepared of the lakes planted, the dates, kinds and quantities of fish deposited, arranged in groups, by counties. It was decided that crew No. 1 should take the southern tier of counties, working across the State from east to west. Crew No. 2 was directed to begin on the west side of the State, in the tier of counties next north, and work east. As it was foreseen that crew No. 2 could not make a clean sweep of all the lakes in the second tier of counties, a selection was made of such as were deemed more important, from their local reputation, or the quantities of fish deposited in them, regard being had, as far as practicable, to finishing the work in each locality. Thus, in Van Buren county, the examination covers the four southeastern townships, and in Kalamazoo county, the four northeastern townships of each county. Crew No. 2 was composed of Orr D. Mailes, A. McClellan, and Wm. Sergeant.

Each crew is provided with a tent and camping outfit, a gang of gill nets of four different sizes of meshes, various kinds of fishing appliances, a deep sea self-registering thermometer, a dredge for examining the bottom and the various kinds of animal life inhabiting the bottom, and bottom vegetation, a lead and line for sounding, together with printed blanks for making full reports. The blanks for reports are made of convenient shape and size to be bound into volumes, and will thus constitute a permanent record for ready reference in the future on any question affecting the lakes examined. These examinations will determine, first, what has been the result of planting whitefish in the inland lakes; and secondly, for what kinds of fish the lakes are suitable, besides the native fishes.

As this is an entirely new department of the Board's work, a copy of the blank report, with the rules under which it is prosecuted, is given below, and a condensed statement of the examination of each lake.

Experience has shown that there are several conditions essential to the successful growth of different kinds of fish. Thus, whitefish require a good depth and range of fairly cold water, besides the kinds of food which its mouth and stomach are suited for. The peculiar food of the whitefish is found in great abundance in the great lakes, and in some of the inland lakes, but not in many. Where the food does not exist it is useless to place whitefish. A lake deep and cold enough for whitefish, but which lacks the whitefish food, may be found to be excellent water for black bass, pike, perch and

common perch, and probably for lake trout. It will be noticed that, while we speak sometimes with certainty and assurance on these subjects, we are often compelled to qualify our statements. The reason is, there are still very many things which we do not know about the culture and habits of fishes. As the work goes on, we are learning gradually one fact after another, and the knowledge which comes from experience is always guiding the students of fish culture, as it does all students of nature, to better methods and larger measures of success.

A condensed statement made from the reports, so far as the examination has gone, is here given:

*Examination of Inland Lakes, 1886.*

*Lenawee County.*

**Sand Lake, Townships Cambridge and Franklin—Crew No. 1: (1)**

Length,  $1\frac{1}{2}$  miles; width,  $\frac{1}{2}$  mile; greatest depth, 54 feet.

Shores, gravel, high clay banks, wooded on south and west sides.

Bottom, mostly mud and gravel, clay on east side for  $\frac{1}{4}$  mile.

Inlet, none; outlet, none.

Dates of examination, July 17 and 19.

Weather, warm.

Temperature—Surface, 71 to 74°; bottom, 68 to 72°.

Water, clear.

Fish are black bass, blue-gills, perch, sun-fish, rock bass, gars, pickerel.

Fish well fed, but small.

**Wamplers Lake, Cambridge Township—Crew No. 1: (2)**

Length, 3 miles; width, 1 mile; greatest depth, 36 feet.

Shores, sand and gravel, banks south side low, on northeast and west hilly and wooded.

Bottom, mud, sand and gravel.

Inlets, none except in spring, and then from Iron Lake; outlets, none except in spring, and then into Mud Lake.

Dates of examination, July 21, 22 and 23.

Weather, warm and cloudy.

Temperature—Surface, 76 to 79°; bottom, 73 to 75°.

Water, clear.

Fish are black bass, gars, blue-gills, perch, rock bass, eels, sun-fish, chubs, shiners, bull-heads.

Fish well fed.

**Iron Lake, Cambridge Township—Crew No. 1: (3)**

Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 58 feet.

Shores, south side high bluffs, on northeast and west sides low with stone and clay beach.

Bottom, mostly mud, the bars being stone and clay.

Inlets, none; outlet, head of Iron River.

Date of examination, July 24.

Weather, hot and clear.

Temperature—Surface, 70°; bottom, 68°.

Water, clear.

Fish are blue-gills, black bass, perch, pickerel, shiners, chubs.

Fish are well fed, but small on account of spearing in the spring.

Evans Lake, Franklin Township—*Crew No. 1*: (4)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 40 feet.

Shores, on east side sand and clay, north, south and west sides rushes and marl.

Bottom, mostly mud, but around islands gravel and rock.

Inlets, none; outlets, none.

Date of examination, July 24.

Weather, hot and clear.

Temperature—Surface, 70°; bottom, 67°.

Water, clear.

Fish are black bass, pickerel, perch, blue-gills, chubs, shiners.

Allen's Lake, Cambridge Township—*Crew No. 1*: (5)

Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 43 feet.

Shores, on north and west sides low and marshy, south and east sides high clay banks and a few rushes.

Bottom, clay and marl, with spots of stone and clay.

Inlet, a ditch from Heath Lake; outlet, a small ditch at south end which flows into a small lake of no name.

Date of examination, July 27.

Temperature—Surface, 76°; bottom, 48°.

Water, clear.

Fish are blue-gills, black bass, perch, chubs, shiners.

Wolf Lake, Cambridge Township, *Crew No. 1*: (6)

Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 33 feet.

Shores, on north, east and west sides, low and marshy, south side high, clay banks, wooded.

Bottom, clay and marl with weeds close to shore, center of lake clear.

Inlets, none; outlets, a ditch that connects with Allen's Lake.

Dates of examination, July 27, 28, 29.

Weather, July 27, clear; 28, rainy; 29, clear and windy.

Temperature, surface, 73°; bottom, 46°.

Water, clear.

Fish are blue-gills, sun-fish, black bass, calico bass, perch, pickerel, chubs and shiners.

Fish well fed but the spear has taken all the large fish.

Deep Lake, Cambridge Township, *Crew No. 1*: (7)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 45 feet.

Shores are marshy around entire lake.

Bottom, soft mud and sand mixed.

Inlets, one on south side, grown up with rushes; outlets, one on northwest side which flows into Crooked Lake which is full of rushes.

Date of examination, August 2.

Weather, clear and windy.

Temperature, surface, 72°; bottom, 50°.

Water, clear.

Fish are perch, bass, pickerel, sun-fish, blue-gills, rock bass and minnows.

- Mahar Lake, Cambridge Township, Crew No. 1.** (6 d)  
 Length,  $\frac{1}{2}$  mile; width, 20 rods; depth, 26 feet.  
 Shores, marl; bottom, marl.  
 Temperature, surface, 75°; bottom, 44°.  
 Fish are bass, perch, blue-gills, shiners and chubs.
- Middle Lake, Cambridge Township, Crew No. 1.** (6 e)  
 It is round, about 40 rods in diameter; greatest depth, 25 feet.  
 Shores, marl; bottom, marl.  
 Temperature, surface, 77°; bottom, 47°.  
 The fish are bass, perch, blue-gills, shiners and chubs.
- Round Lake, Cambridge Township, Crew No. 1.** (6 f)  
 About 40 rods long; width, 20 rods.  
 Shores, marl; bottom, muck and marl with a little gravel.  
 Temperature, surface, 80°; bottom, 50°; depth, 40 feet.  
 Fish are perch, bass, blue-gills, shiners and chubs.
- Washington Lake, Cambridge Township—Crew No. 1:** (6 a)  
 Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{4}$  mile.  
 Shores are marl, bottom mud, with rushes and lily pads along the shore.  
 Greatest depth 54 feet; water clear.  
 Temperature—Surface, 77°; bottom, 45°.  
 The fish are blue-gills, black bass, perch, shiners, chubs.
- Dewey Lake, Cambridge Township—Crew No. 1:** (6 b)  
 Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 20 feet; bottom soft mud;  
 shores marshy.  
 Fish are bull-heads, black bass, perch, blue-gills and sun-fish.
- Round Lake, Rollin Township—Crew No. 1:** (6 c)  
 Fine, clear water; shores on west side bold, on east side it is shallow for  
 10 to 15 rods from shore; gravel and sand beach all around.  
 Bottom is mostly mud, with sand and gravel bars.  
 Inlets, only from springs; outlet, a ditch which connects with Devil's  
 Lake.  
 Greatest depth, 60 feet.  
 Temperature—Surface, 72°; bottom, 50°.  
 Fish are black bass (small-mouth), large-mouth black bass, rock bass,  
 pickerel, eels, blue-gills, sun-fish, gars, chubs, minnows.
- Devil's Lake, Townships Woodstock and Rollin—Crew No. 1:** (8)  
 Length, 3 miles; width  $\frac{1}{2}$  to  $\frac{3}{4}$  miles; greatest depth, 56 feet.  
 Shores mostly marshy, a little gravel and sand beach; banks are low and  
 wooded in spots.  
 Bottom mostly sand; some mud in holes.  
 Inlets, one from Round Lake, a ditch, a few springs on the shores; out-  
 lets, one west side called Mill Creek.  
 Dates of examination, August 4, 5, 6, 7.  
 Weather, August 4, clear; 5, rainy; 6, cloudy; 7, clear and windy.  
 Temperature—Surface, 72°; bottom, 70°.

Water, clear.

Fish are black bass, blue-gills, perch, rock bass, pickerel, silver bass, eels, gars.

Fish are plump, well fed, but soft. Bass weigh from 1 to 4 pounds.

Goose Lake, Township Woodstock—*Crew No. 1:*

(9)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 30 feet.

Shores marshy; low, wet banks for 80 rods back from lake.

Bottom, mud, bars, marl; whole bottom covered with moss and weeds.

Inlets, 4, all small but Goose Creek, which is the outlet of Goose Lake in Hillsdale county; outlet, one at east end of lake, which flows into the Raisin River.

Dates of examination, August 10 and 11.

Weather, August 10, rainy; 11, windy and warm.

Temperature—Surface, 75°; bottom, 50°.

Water, dark colored.

Fish are pickerel, bass, perch, blue-gills, bull-heads, eels, minnows, crawfish.

#### *Hillsdale County.*

Crystal Lake, Somerset Township, *Crew No. 1:*

(10)

Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 48 feet.

Shores gravel and sand, except two small places, one on north side, one on south.

Bottom mostly mud covered with thick growth of weeds.

Inlets, none; outlets, one small stream grown up with grass flows into the Grand River.

Date of examination, August 13.

Weather, clear and windy.

Temperature—surface, 72°; bottom, 46°.

Water, clear.

The fish are bass, perch, sun-fish, rock bass, blue-gills, eels, chubs and minnows.

Goose Lake, Somerset Township—*Crew No. 1:*

(11)

Length, one mile; width,  $\frac{1}{4}$  mile; greatest depth, 51 feet.

Shores, on south side mostly gravel, sand and stone; north side, mud and marl.

Inlets, one small spring brook on southwest side, a mere ditch; outlets, one on east side, flows into Goose Lake, Lenawee county; mud bottom, and filled with weeds.

Date of examination, August 14, 15, 16.

Weather, cloudy and rained.

Temperature—surface, 70 to 72°; bottom, 42°.

Water, milky.

Fish are black bass, rock bass, blue-gills, sun-fish, perch, eels, pickerel, chubs and minnows.

Baw Beese Lake, Hillsdale, Cambria and Jefferson Townships:

Length,  $1\frac{1}{2}$  miles; width,  $\frac{1}{4}$  mile; greatest depth, 63 feet.

Shores, north end mostly gravel and sand covered with rushes; south end marshy, high banks back and wooded.

Bottom, north end gravel and sand with two sunken islands covered with stone and gravel; south end, mud.

Inlets, two, one from Boot Lake, one from Bass Lake, both cut through; outlets, one at north end the head of St. Joseph River.

Dates of examination, August 17, 18, 19, 20.

Weather, August 17, cloudy; 18, bright; 19, clear and hot; 20, cloudy.

Temperature—surface, 70 to 72°; bottom, 46 to 50°.

Water, dark.

Fish are whitefish, grass pike, bull-heads, eels, perch, black bass, silver bass, calico bass, chubs and minnows. Fish are well fed, and the whitefish are very fat.

Perch Lake, Somerset Township, *Crew No. 1*: (13 a.)

The lake does not amount to anything. It has no outlet or inlet. The bottom is mostly marl, with a little mud at west end. Greatest depth, 14 feet.

Boot Lake, Cambria Township, *Crew No. 1*: (13)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 36 feet.

Shores marshy all around the lake; very bold; 20 feet of water just off the marsh.

Bottom, all mud, except a small place on west side, which is marl.

Inlets, a ditch from Bass Lake, and by springs on bottom; outlets, one which flows into Baw Beese Lake.

Date of examination, August 19.

Weather, clear.

Temperature—surface 72°; bottom, 48°.

Water, dark.

The fish are calico bass, black bass, grass pike, perch, blue-gills, eels, sunfish, gars.

Fish are well fed, there being a great quantity of chubs, minnows, etc.

Second in Bear Chain, or Wilson's Lake, Town of Cambria, *Crew No. 1*.

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 54 feet. (14.)

Shores, on east side, rocky, high, wooded banks; west side, low and marshy.

Bottom, on west side, mud and sand; on east side, stone, gravel, sand and mud.

Inlets, one at north end, coming from 1st lake; outlets, one at south end; flows about 20 rods, into 3d lake.

Date of examination, August 21; weather, cloudy.

Temperature—surface, 72°; bottom, 50° at 40 feet.

Water, clear.

The fish are the same as in the other lakes (see 16, below); great quantity of food, clams, snails and minnows.

Third in chain, or Bear Lake, Cambria Township, *Crew No. 1*: (15)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 45 feet.

Shores, marshy around entire lake, high banks back and wooded.

Bottom, mostly mud, few spots sand and soft mud.



Inlets, two, one from 2d lake; one from Pike Lake, a small lake of about ten acres; outlets, one, which forms one of the head branches of the Maumee river.

Date of examination, August 21.

Weather, cloudy.

Temperature—surface, 70°; bottom, 48°.

Water, clear.

The fish are black bass, herring and other varieties, as are found in the other lakes. Fish well fed, but small stomachs.

First in Bear Chain, or Big Bear Lake, Township of Cambria—*Crew No. 1:* (16)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 39 feet.

Shores, marshy all around the lake, with low banks on west side, high and wooded on east side.

Bottom, marl, and the holes filled with pomace from a cider mill on the creek.

Inlets, one, a small spring brook and two ditches on north end; outlets, one at south end flows through 10 rods of marsh into second lake.

Dates of examination, August 20, 21, 22, 23, 24.

Weather, August 20, hot and clear; 21, cloudy; 22, rainy; 23 and 24, rainy.

Temperature, surface, 70 to 72°; bottom, 46 to 50°.

Water, clear two days, roily, balance.

Fish are black bass, herring, perch, blue-gills, grass pike, eels, calico bass, sun-fish, rock bass, chubs, shiners and minnows.

Fish were hard, well fed, good size; perch are extra large; food abundant.

Second in chain of Sand Lakes, Township Hillsdale—*Crew No. 1:* (17)

Length,  $\frac{3}{4}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 36 feet.

Shores are marshy all around the lake but 5 rods on south end, being sand and stone, west side, springs.

Bottom is marl and sand, covered with small shells and vegetation.

Inlets, one at south end coming from first lake, flowing through marsh; outlets, one at north end, flows into third lake, flows through marsh.

Dates of examination, August 24, 25, 26, 27.

Weather, August 24, cloudy and rain; 25, clear; 26 and 27, hot and clear.

Temperature, surface, 70 to 73°; bottom 49 to 53°.

Water for two days clear; two days roily.

Fish are herring, suckers, bass, bullheads, eels, blue-gills, perch, chubs, etc.

Fish are well fed, good growth, herring full of spawn.

First in chain of Sand Lakes, Township of Hillsdale—*Crew No. 1:* (18)

Length,  $\frac{3}{4}$  mile; width, 60 rods; greatest depth, 30 feet.

Shores, marshy all around the lake.

Bottom, marl, with weeds and grass in spots.

Inlets, four—one in south end from a small lake, the other three are small streams full of springs; outlets, one at north end, flows into second lake.

Date of examination, August 26.

Weather, clear.

Temperature—Surface, 72°; bottom, 52°.

Water, clear.

Fish are herring, perch, blue-gills, suckers, black bass, eels, rock bass, sunfish.

Fish are hard and well fed, herring full of spawn.

Third in chain of Sand Lakes, Townships of Hillsdale and Fayette—*Crew No. 1:* (19)

Length,  $\frac{3}{4}$  mile; width, 60 rods; greatest depth, 36 feet.

Shores, marshy on north, south and west sides, on east side stone and marl.

Bottom, on the bars marl, in the holes mud with vegetation.

Inlets, one from second lake—a ditch; outlet, one at north end, flows into the St. Joseph River.

Date of examination, August 26.

Weather, hot and clear.

Temperature—Surface, 79°; bottom, 52°.

Water, clear.

Fish are black bass, blue-gills, perch, suckers, bull-heads.

Hemlock Lake, Townships Allen and Reading—*Crew No. 1:* (20)

Length, 1 mile; width,  $\frac{1}{2}$  mile; greatest depth, 56 feet.

Shores, north end sand and stone, south side marl and loose stone.

Bottom, north side hard, south side soft mud and marl.

Inlet, one from Mud Lake; outlet, one flows into Hog Creek and that into St. Joseph River.

Dates of examination, August 28, 29 and 30.

Weather—August 28, warm; 29, clear; 30, rainy.

Temperature—Surface, 70 to 73°; bottom, 43 to 66°.

Water, clear two days, roily the third day.

Fish are all kinds of bass, perch, blue-gills, suckers, grass pike, shiners and great numbers of turtles.

Herring well fed, bass are small.

Long Lake, Township Reading—*Crew No. 1:* (21)

Length, 3 miles; width,  $\frac{1}{2}$  mile; greatest depth, 37 feet.

Shores, all marshy, pond lilies and grass.

Bottom, soft mud.

Inlet, one from Mud Lake, very small; outlet, one into Carpenter Lake, very large and filled with lilies.

Dates of examination, August 31, September 1 and 2.

Weather—August 31, rainy; September 1, clear; 2, cloudy.

Temperature—Surface, 70 to 74°; bottom, 44 to 46°.

Water, dark.

Fish are whitefish, suckers, grass pike, perch, herring.

Whitefish weigh 1 to 4 $\frac{1}{2}$  pounds and are very fat and well fed.

Carpenter Lake, Township Reading—*Crew No. 1:* (22)

Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{4}$  mile; greatest depth, 36 feet.

Shores, soft mud all around, grass, etc.

Inlet, one from Long Lake; outlet, one flows into Hog Creek and that into the St. Joseph River.

Date of examination, September 1.

Weather, clear.

Temperature—Surface, 73°; bottom, 47°.

Water, dark.

Fish are all kinds of bass, blue-gills, perch, grass pike, herring, whitefish.

Fish well fed, whitefish weigh from 1 to 4½ pounds, plenty of larvæ and flies, crawfish and shellfish.

*Branch County.*

Marble Lake, Townships Quincy and Algansee—*Crew No. 1:* (23)

Length, 2½ miles; width, 2¼ miles; greatest depth, 58 feet.

Shores, sand and gravel on east side, with high land and timber; west side, marshy with grass and rushes.

Bottom, north end hard sand, south end soft in places, some weeds, bold shores.

Inlets, one from Middle Lake; outlets, one into Coldwater River, a tributary of St. Joseph River.

Dates of examination, September 3, 4, 5, 6, 7.

Weather, September 3 and 4, clear; 5, rain; 6 and 7, clear.

Temperature—surface, 68° to 73°; bottom, 43° to 48°.

Water, clear.

Fish are calico bass, small-mouth black bass, grass pike, bull-heads, perch, mullet, suckers. Plenty of food. Some eels have been taken. The fish are all fat but small.

Second Lake, Township Quincy—*Crew No. 1:* (24)

Length, ¾ mile; width, ¼ mile; greatest depth, 36 feet.

Shores, very low and marshy all around.

Bottom, soft mud and marl.

Inlets, one from Marble Lake; outlets, small ditch into First Lake.

Date of examination, September 6.

Weather, clear.

Temperature—surface, 72°; bottom, 46°.

Water, clear.

The fish are small-mouth black bass, rock bass, grass pike, perch, bull-heads, eels, gars.

Middle Lake, Township Algansee—*Crew No. 1:* (25)

Length, 1 mile; width, ½ mile; greatest depth, 36 feet.

Shores, soft mud; bold shores on east side.

Bottom, soft mud and some marl.

Inlets, one, flows from Bartholomew Lake by a ditch; outlets, one, flows into Marble Lake by a ditch.

Dates of examination, September 8 and 9.

Weather, September 8, warm; 9, rain.

Temperature—surface, 68° to 70°; bottom, 44° to 46°.

Water, clear.

The fish are bass, eels, grass pike, perch, dog fish. The fish are all large and well fed. Great numbers of minnows and chubs. It is well supplied by springs on the bottom.

Bartholomew Lake, Township Algansee—*Crew No. 1:* (26)

Length, ¾ mile; width, ¾ mile; greatest depth, 56 feet.

Shores, hard land all around, some rushes on sides.

Bottom, hard in spots, and stony.

Inlets, one small stream; outlets, large ditch flowing into Middle Lake.

Dates of examination, September 9 and 10.

Weather, September 9, cloudy; 10, clear.

Temperature—surface, 68° to 70°; bottom, 42°.

Water, clear.

The fish are bass, blue-gills, perch, eels, grass pike. The fish were feeding upon shrimp, shell-fish and worms.

Long Lake, Township Ovid—*Crew No. 1:*

(27)

Length, 1½ miles; width, ¼ mile; greatest depth, 42 feet.

Shores, marshy all around, low banks with rushes.

Bottom, soft black mud.

Inlets, one, a ditch from Little Mud Lake; outlets, one, flowing into

Coldwater River by a ditch with a great flow of water.

Dates of examination, September 9 and 10.

Weather, September 9, stormy; 10, cold wind.

Temperature—surface, 69 to 70°; bottom, 46°.

Water, clear.

The fish are herring, bass, blue-gills, and perch; fish all well fed and were very fat.

Coldwater Lake, Township Ovid, *Crew No. 1:*

(28)

Length, 3 miles; width, 2 miles; greatest depth, 87 feet.

Shores, all gravel and sand, east side high banks with timber, shoal water out for 15 rods; bottom, all hard sand and gravel.

Inlets, one very large from Mud and Long Lakes, with great flow of water north; outlets, one, into Coldwater River flowing north.

Dates of examination, September 10, 11, 12, 13.

Weather, September 10 and 11, clear; 12 and 13, cloudy.

Temperature—surface, 65 to 73°; bottom 45 to 47°.

Water, clear.

The fish are whitefish, bass (small-mouth), grass pike, blue-gills, strawberry bass, herring; fish well fed on crawfish and larvæ.

(No. 30 is a part of this same lake.)

Lake of the Woods, Township Ovid—*Crew No. 1:*

(29)

Length, 1 mile; width, ¼ mile; greatest depth, 78 feet.

Shores, high banks wooded, gravely on north, flat, sandy on south side.

Bottom, rocky and gravel on north, sand and some gravel ¾ mile on south side, muddy at west end.

Inlets, one small stream on southwest side, cool water, muddy bottom; outlets, one on northeast side, cool water, sandy bottom.

Dates of examination, September 14 and 15.

Weather, September 14, fair and warm; 15, cool and windy.

Temperature—surface, 68 to 71°; bottom, 44 to 48°.

Water, clear.

The fish are whitefish, pickerel, herring, sunfish, perch, black bass; fish are well fed, food abundant, shiners, chubs, and crawfish.

Coldwater Lake, Township Coldwater—*Crew No. 1:* (30)  
 Length  $1\frac{1}{4}$  miles; width,  $\frac{1}{2}$  mile; greatest depth, 32 feet.  
 Shores, flat and marshy all around the lake.  
 Bottom, black mud.  
 Inlets, two, one from Coldwater River, one from Mud Creek. Outlets,  
 one, Coldwater River.  
 Dates of examination, September 16 and 17.  
 Weather, cloudy.  
 Temperature—surface, 70 to 72°; bottom, 46 to 47°.  
 Water, clear.  
 Fish are all small, the lake has been fished with nets and hooks so much  
 it contains no large fish; food abundant.

Lake Morrison, Township Girard, *Crew No. 1:* (31)  
 Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 42 feet.  
 Shores, on south and west, low banks and rushes; east and north, high  
 banks and wooded.  
 Bottom, hard, sandy and some stone.  
 Inlets, one, Coldwater river; outlets, one, Coldwater river.  
 Date of examination, September 18.  
 Weather, clear.  
 Temperature, surface, 68° to 71°; bottom, 46°.  
 Water, clear. No fish taken.

Lake Mattison, Township Mattison, *Crew No. 1:* (32)  
 Length, 1 mile; width,  $\frac{1}{2}$  mile; greatest depth, 36 feet.  
 Shores, low banks, marshy on southeast and south end; west, hard; north,  
 low banks.  
 Bottom, some hard, but greater portion muddy.  
 Inlets, one, large; outlets, one, called Swan Creek.  
 Dates of examination, September 22, 23 and 24.  
 Weather, September 22, cloudy; 23, rainy; 24, clear.  
 Temperature—surface, 70° to 71°; bottom, 48° to 49°.  
 Water, clear.  
 The fish are bass, suckers, perch. Food abundant; fish were in good con-  
 dition and well fed.

*Van Buren County.*

Clear Lake, Colfax Township, *Crew No. 2:* (1)  
 Length,  $\frac{1}{2}$  mile; width,  $\frac{1}{2}$  mile; greatest depth, 35 feet.  
 Shores, high clay banks, wooded on north and south; marshy for ten rods  
 at outlet.  
 No visible inlet; one outlet at high water.  
 Bottom, mostly mud; on east end, sandy.  
 Dates of examination, August 17, 18, 19.  
 Weather, cloudy, 17; clear, 18 and 19.  
 Temperature—surface, 70°; bottom, 68° to 71°.  
 Water, clear.  
 Fish are silver bass, sunfish, stone rollers. Fish well fed and food abun-  
 dant.

- Hazy Lake, Porter Township, *Crew No. 2*:** (2)  
Length, 1 mile; width,  $\frac{1}{2}$  mile; greatest depth, 40 feet.  
Bottom, mostly mud.  
Inlets, none; outlets, none.  
Dates of examination, August 21, 22, 23, 24, 25.  
Weather first four days, cloudy; fifth day, clear.  
Temperature—surface, 70° to 75°; bottom, 56° to 59°.  
Water, clear.  
Fish are black bass, perch, blue-gills, suckers, shiners, bull-heads, eels.  
Fish all show great growth; food abundant.
- Bankson's Lake, Township Porter—*Crew No. 2*:** (3)  
Length,  $1\frac{1}{4}$  miles; width,  $\frac{1}{2}$  mile; greatest depth, 50 feet.  
Bottom, mostly mud, with very little gravel or sand.  
Neither inlet or outlet.  
Dates of examination, August 25, 26, 27, 28, 29, 30.  
Weather, cloudy.  
Temperature—surface, 66° to 82°; bottom, 51° to 68°.  
Water, roily.  
Fish are blue-gills, black bass, bull-heads, perch, mullets, sunfish, shiners.  
Fish well fed but do not show great growth.
- Cedar Lake, Porter Township—*Crew No. 2*:** (4)  
Length,  $1\frac{1}{4}$  miles; width,  $\frac{1}{2}$  mile; greatest depth, 83 feet.  
Shores, high; clay, with marl on north side; mud, west end.  
Bottom, mostly clay and marl.  
Inlet and outlet, only at high water.  
Dates of examination, August 31, September 1, 2, 3, 4.  
Weather, cloudy and windy.  
Temperature—surface, 66° to 71°; bottom, 43° to 54°.  
Water, clear.  
Fish are black bass, perch, bull-heads, herring, dog-fish, blue-gills. Fish well fed, show great growth.
- Grand Lake, Porter Township—*Crew No. 2*:** (5)  
Length,  $\frac{3}{4}$  miles width,  $\frac{3}{4}$  mile; greatest depth, 48 feet.  
Shores, high clay banks, wooded on north and west sides; sand beach all around.  
Bottom, mostly mud, some clay and marl.  
Inlets, one small one on east side, sand and mud bottom; outlet, one at high water only on southeast side.  
Dates of examination, September, 4, 5, 6.  
Weather, 4, clear; 5, cloudy and windy; 6, clear and warm.  
Temperature—surface, 68° to 72°; bottom, 64° to 69°.  
Water, roily.  
Fish are perch, blue-gills, a great many young black bass. Fish very well fed. Fish small, and do not show great growth.
- Lake of the Woods, Hamilton Township—*Crew No. 2*:** (7)  
Length  $\frac{3}{4}$  mile; width  $\frac{1}{2}$  mile; greatest depth 35 feet.  
Shores low and marshy, except on southwest side which is sandy.

Bottom, mud; some marl, sand on southwest side.  
 Inlets, one on north side mud bottom; outlet, one large one on south side, sand bottom.  
 Dates of examination, September 10, 11.  
 Weather, 10, cloudy and rainy; 11, cloudy and windy.  
 Temperature—surface, 68 to 70°; bottom, 69°.  
 Water roily.  
 Fish are blue-gills, gars, black bass.  
 Food abundant, but fish do not show great growth.

**Eagle Lake, Township Paw Paw—Crew No. 2:** (8)  
 Length  $\frac{3}{4}$  mile, width  $\frac{1}{4}$  mile, greatest depth 65 feet.  
 Shores, high clay banks, with sand and gravel beach; a little marshy on southwest side.  
 Bottom, mainly clay, with some mud and rock.  
 Inlets, none; outlets, one on south side at high water only.  
 Dates of examination, September 11, 12, 13, 14.  
 Weather, September 11, cloudy and windy; 12, rainy; 13, cloudy; 14, clear.  
 Temperature—surface, 60° to 70°; bottom, 48° to 49°.  
 Water, clear.  
 The fish are perch, blue-gills, bull-heads, suckers.  
 Fish are all large and well fed.

**Prospect, or Christie Lake, Township Lawrence—Crew No. 2:** (9)  
 Length  $1\frac{1}{2}$  miles, width  $\frac{1}{4}$  mile, greatest depth 35 feet.  
 Shores, high, sand and gravel beach.  
 Bottom, mostly mud, some little sand on west end.  
 Inlets, none; outlets, none.  
 Dates of examination, September 14, 15, 16.  
 Weather, September 14, clear; 15, cloudy; 16, rainy.  
 Temperature—surface, 62° to 68°, bottom, 62° to 68°.  
 Water, dark and roily.  
 The fish are perch, blue-gills, bull-heads, sun-fish, black bass.  
 Fish were well fed but small, except black bass, which were large.

**Four Mill, or Cora, Lake, Township Lawrence—Crew No. 2:** (10)  
 Length  $\frac{3}{4}$  mile, width  $\frac{3}{4}$  mile, greatest depth 65 feet.  
 Shores, high sandy banks, sand and gravel beach; banks mostly wooded.  
 Bottom, mostly mud, with little sand on west side.  
 Inlets, none; outlets, none.  
 Date of examination, September 16, 17, 18.  
 Weather, September 16, very stormy; 17, cloudy and windy; 18, clear.  
 Temperature—surface, 63° to 67°; bottom, 46° to 48°.  
 Water, cloudy.  
 The fish are blue-gills, suckers, black bass, rock bass.  
 Fish well fed, showed good growth.

**Three Mill Lake, Township Paw Paw—Crew No. 2:** (11)  
 Length,  $1\frac{1}{4}$  miles; width  $\frac{3}{4}$  mile; greatest depth, 40 feet.  
 Shores, low sandy banks, with marsh around inlet on west side, sandy shores on north and south sides.

Bottom, mostly mud with a little clay and sand.

Inlets, one on east side at high water; outlets, one on north side at high water only.

Dates of examination, September 18, 19, 20.

Weather, September 18, clear and windy; 19 and 20, cloudy and windy.

Temperature—surface, 58 to 64°; bottom, 50 to 56°.

Water, cloudy and roily.

The fish are black bass, blue-gills, perch, sun-fish, suckers, dog-fish. The fish well fed and showed good growth.

*Cass County.*

Fish Lake, Township Marcellus—*Crew No. 2:* (6)

Length, 1 mile; width,  $\frac{1}{2}$  mile; greatest depth, 45 feet.

Shores, low and marshy, except east side, which are high clay banks, with little timber.

Bottom, mud mostly, with some marl.

Inlets, two, one on northeast side at high water, one on west side; wide marsh mud bottom.

Dates of examination, September 7, 8, 9; 10.

Weather, 7 and 8, clear and warm; 9, rain; 10, cloudy and windy.

Temperature—surface, 69° to 74°; bottom, 49° to 54°.

Water, roily.

Fish are perch, bull-heads, sun-fish, rock bass, black bass, dog-fish. Food abundant. Fish show good growth.

*Kalamazoo County.*

Long Lake, Township Richland—*Crew No. 2:* (12)

Length 1 mile; width  $\frac{1}{2}$  mile; greatest depth, 31 feet.

Shores, high clay banks except on north and south sides, which is little marshy.

Bottom, clay.

Inlets, none; outlets, one on east side, large stream, high banks, clay and gravel bottom.

Dates of examination, September 22, 23, 24.

Weather, September 22, cloudy and windy; 23, cloudy and rainy; 24, cloudy and windy.

Temperature—surface, 62 to 64°; bottom 61 to 62°.

Water, clear.

The fish are black bass, perch, blue-gills, calico bass, gars. Fish show good growth and well fed.

*Kalamazoo and Barry Counties.*

Gull Lake, Townships Barry, Ross, and Richland—*Crew No. 2:* (13)

Length, 5 miles; width, 1 mile; greatest depth, 105 feet.

Shores, high, except around inlet and outlets which are marshy.

Bottom, clay.

Inlets, three, two large ones on west and south sides, one small one on southwest side.



Dates of examination, September 24, 25, 26, 27, 28.

Weather, September 24 and 25, cloudy and windy; 26, stormy; 27, rain; 28, windy and cloudy.

Temperature—surface, 63 to 75°; bottom 45 to 48°.

Water, clear.

Fish are pickerel, bass, perch, herring, suckers. Fish well fed and showed good growth, except the herring which are small.

As a part of the results of examination of inland lakes made in 1885 are of permanent value, extracts are here given from the report of Sidney H. Case, of Alpena, who was employed for a few months that season. No blanks were in use then, and the examination was conducted under written directions and without many of the appliances that have since been used:

*Examination of Inland Lakes, 1885.*

*To the Honorable the Michigan Fish Commission:*

GENTLEMEN—I hereby respectfully submit to you my report of the examination of Hubbard Lake.

Owing to favorable weather I was able to work on the lake every day while there and to make complete soundings and observations.

Hubbard Lake is situated in Alcona county and is twenty-four miles southwest of Alpena. It is nearly surrounded by high hills which were a few years ago covered by a heavy growth of white and Norway pine. Nearly all of this is cut down and very little left standing. The remaining timber, on the lower lands, is hemlock, oak, maple, cedar, white birch, and beach. There are several fine farms in the vicinity of the lake, and should a railroad be built through that part of the country Hubbard Lake would be one of the finest summer resorts in Northern Michigan.

It is at present alive with sportsmen from all parts of the country. The lake affords fine hunting and fishing, and the rifle and hound can be heard in all directions.

The lake is about fifty feet above the level of Lake Huron, is about eight miles long and its greatest width is three miles, while the greatest depth found was seventy-two feet, with a uniform depth of sixty-five feet throughout the center of the lake as shown on the map.

Stone and gravel are found only along and near the shore, the stones being small and round. No lime or sandstone is to be seen. Sand bottom is found in many places on the shore and in water from five to ten feet deep. Outside of this and in deeper water the bottom is soft mud and clay, the lead sinking its full length while sounding. No hard bottom was found where the water was more than fifteen or twenty feet deep. No reefs of any note were found, and those only near the principal points of land, and extending but a short distance from the shore. A sand shoal, putting out from Hardwood Point on the west side of lake, one-half mile from shore, is the largest flat on the lake.

Marshes were found at head of East Bay, Sucker Creek, West Branch, and near the outlet on the east side. Mud Bay, on the west side, is very soft bottom. Mud and East Bay are the favorite localities for bass and pike, which can be seen in great numbers when the water is still.

The lake is largely fed by springs, some of them falling over banks from

five to ten feet high, and can be heard a long distance in still weather, the largest being Noisy Spring on the west side, the other at Churchill's Point on the east side. A small creek empties into East Bay, and is nearly covered by weeds and grass, and has very little current. Sucker Creek, near the head of the lake, is fifty feet wide and two feet deep, at the mouth, in low water, and from four to six feet deep a few rods above. It is almost dead water at this season of the year. It is used by the lumbermen for running logs, and is navigable for that purpose for six or seven miles. There are two dams on this stream built to enable the lumbermen to drive their logs in low water. West Branch, at the head of the lake, is the largest stream flowing into the lake, and is also used for running logs. It has four dams and a large reservoir which covers about one hundred and fifty acres. It is eighty feet wide and ten to twelve feet deep a short distance up, but is shoal at the mouth. The stream is fed by springs, and the water clear. It is lumbered eight miles above the lake, and many million feet of logs are run down every season.

The south branch of Thunder Bay River and the outlet of the lake is fifty feet wide, and quite deep at high water. It has a rapid current, caused by a dam at the foot of the lake, which raises the water about three feet. All logs put into the lake are run over this dam and taken to Alpena. The logs are taken through the lake by means of a steam scow, in the following manner: A large line, two thousand feet long, is coiled up on the scow, one end of the line made fast to the raft, the scow started, and all the line paid out, a large anchor is let go, and the end of the line taken to a steam windlass and the raft is pulled up to the scow, which goes ahead again. In this way the raft is brought to the outlet and the logs sluiced over.

I intended to set the net near Hardwood Point, but could not on account of the scow coming down that side. The net was set the first time opposite Doctor Point and about the center of the lake in sixty-five feet of water. The net was set at night and lifted the following afternoon, and six whitefish were caught. The next time the net was set midway between East Bay and West Branch in sixty feet of water, and only two whitefish were caught, the fish evidently being near the other end of the lake and nearer their spawning beds. The whitefish resemble the gill-net fish caught in Lake Huron, but are more round and weigh from three to five pounds each. The fins and tail are dark yellow, some of them nearly red; are not as fat as the lake fish but much harder, and are of finer flavor. They are taken with spear and gill net when they come on their spawning beds, from the 10th to the 25th of November, and are taken in large numbers by the aid of a jack light and a spear. Gill nets are used every fall, but most of them are speared. The largest bed is located opposite Hardwood Point and is about one mile long by one-half wide, other beds being in different parts of the lake, as indicated on map. These beds are located in water from fifteen to twenty feet deep and on sand and soft bottom, which is thickly covered by a round weed that resembles a cat's tail and comes up to within four or five feet of the surface. It is impossible to see through them, and a net set on these beds catches them as they pass over, as the corks remain on the surface while the leads rest on the tops of the weeds. They are only seen in these beds during the spawning season, but a few are seen near the shore in the spring as soon as the ice is gone. There are none on the beds in the spring. A man informs me that he has speared as high as 150 fish in one

night and has caught sixty in a gill net one night out. This is corroborated by other residents, also by lumbermen and others who have speared and netted whitefish there. There is no question but what they are plenty. Others have gill nets there every fall and get from four to five barrels during the spawning season.

As near as I can ascertain, there are about twenty barrels of whitefish taken out every fall, and some are sold in Alpena and some in the lumber camps. There are no complaints of illegal fishing, as all are interested in doing a little fishing on their own account. A seine could be hauled in several places, but do not think the fish come near enough to shore for seining. As a net could not be hauled over the weeds, a trap net could be set to good advantage outside of their beds, as they go out over the tops of the weeds to deep water as soon as it is daylight; and when they come on the beds they come up through the weeds from the bottom.

Could not find out what they feed on, as nothing could be seen in those I dressed. I could see a great many small shells on the bottom and in many places something like moss, but in deep water there seemed to be no growth, nothing but mud and clay. A long weed grows along the shore and in water ten or twelve feet deep.

There are several places where a pond could be made, the only danger would be the ice shoving up; but there are bays where this danger could be avoided and a sheltered place found.

The lake abounds in grass pike, black bass, perch, herring, while sheep-heads, bull-heads and muskallonge are sometimes caught. Gar, or bill-fish, are often speared.

All of the above named fish are speared or caught by trolling in large quantities. Bass, pike, suckers and perch are caught in Sucker Creek, West Branch and at the outlet below the dam on the South Branch.

The week I was there the thermometer stood at 70° and very warm nights, so there was very little difference in the temperature of the water mornings and evenings. The temperature of water was as follows: Hubbard Lake, at 65 and 70 feet—morning, surface 60°, bottom 50°; Sucker Creek, 60°; West Branch, 58°; outlet, 62°; Noisy Spring, 58°; spring at Churchill's Point, 48°.

All of which is respectfully submitted.

S. H. CASE.

OCTOBER 7, 1885.

### *Higgins Lake.*

Higgins Lake lies mostly in Roscommon county, only a small portion of the head being in Crawford county. It is reached by way of Roscommon, a small village on the Mackinaw division of the Michigan Central. The lake is five miles west of the village, and about the same distance from Cheney. The land around the lake is generally high, the lowest being on the south-east side near the foot, this being low Norway plains, with a light growth of Jack pines. These lands were formerly well-timbered, but have been cut over so that all left standing is burned timber on the southwest side near the outlet, and a grove of Norway on the east side near the head of the lake.

A few farmers have settled about the banks, but live chiefly on pure air, water, and the abundance of fine fish found in the lake, as the land is very poor sand, and nothing but a mortgage will hold it.

Higgins Lake is one of the finest in the State, the water being as clear and cold as that of Lake Huron. It is a fine resort, and is visited by parties from all parts of the State during the summer season, there being many camping grounds about the lake.

East Saginaw and Bay City parties have fine resorts on the east side of the lake near the head, each having from twenty-five to thirty buildings, many of them being very ornamental and quite costly.

The Bay City grounds command a handsome view of the lake, as the banks at this point are fifty feet high, the beach being reached by stairs. The East Saginaw resort is about one mile farther up the lake, on lower ground. A sand flat extends out about three-fourths of a mile in front of these villages, and a person can wade out to the edge of the bank and drop off into forty feet of water if so disposed. A sand beach from one to two rods wide extends over half-way around the lake, the remainder of the shore being stone and gravel.

A team can be driven entirely around it, as there are no marshes of note or soft places.

The lake is over seven miles long, and from one to three miles wide. The lower part of the lake is narrow, but the deepest water is found there, being ninety-two feet deep about the centre of the lake. The upper part is much shallower, but has deep water in many parts of it, but the head of the lake is generally shallow.

A small island near the Bay City grounds contains twenty-three acres. The bottom in the deep water is a soft mud with clay and sand in places.

In the shallower water sandstone and gravel are found. Rocks and small stones are found around the island, Smith's Point and on the middle ground in the lower part of the lake. Gravel is also found in many places along the shore in patches.

A sand flat extends out from ten rods to one-half mile, and nearly around the lake with water upon it from four to ten feet deep to the edge of the bank, where it drops off into water forty feet deep in places. The lake is very free from weeds; all to be seen are along the banks of these sand flats. A few rushes grow at points along the shore and at the island. The water is very clear and cold, temperature being 62° at surface and 59° at the bottom when examined about the last of September. This lake is undoubtedly fed by subterranean inlets, as there are no visible ones with the exception of two small creeks at the head and a small spring near the East Saginaw grounds, with very little water flowing in from all of them.

The outlet or cut at the south end of the lake is about fifty feet wide and two feet deep with a rapid current. It is apparent here that there must be an underground feeder, as more water passes out in one day than comes in by all visible inlets in a month. A dam at the outlet raises the water in the lake about three feet. The sluice is closed during the winter in order to have a good head in the spring to drive logs through the cut.

After the logs are all out of the lake in the spring the sluice is opened and left so until the next fall. Very few logs are put into the lake at present and this winter's cut will about finish the lumbering in the vicinity of the lake. A few sunken logs and tree tops can be seen near the shore, and in places bark has washed up along the shore but the beach generally is very free from debris. The lake is well supplied with black bass, grass-pike, perch, rock bass, sun-fish, herring and gars. While I was at this lake a

couple of men went through the cut into Marl Lake and speared thirty bass and pike in two hours.

Whitefish are also found in this lake and are caught with nets and many have been speared. A man who has spent his summers at the lake for the last eleven years, says that in 1864 a seine was hauled at his landing and a great many whitefish were caught and sold about the country. He has fished more or less every season he has lived at the lake and says he has speared as many as forty in one night, but thinks the whitefish have decreased very fast since the logs were put into the lake. An old resident informed me that he had speared as many as sixty in one night and had seen large schools of them a few years ago, but thinks there are not many in the lake now, as very few were speared last season. Parties that live opposite Parker's Landing speared a whitefish near the middle ground in the lower part of the lake while I was there. The net was set in the lower part of the lake and about the center in ninety-two feet of water, and when lifted contained one herring. I then set it in the narrow part of the lake, and caught one whitefish and three herring. The whitefish resembled the Lake Huron fish and weighed about four pounds. Their spawning beds are near the island in the upper part of the lake and on the middle ground in the lower part and opposite Watson's Landing. They are speared on these beds, and a few are seen near the outlet.

A party had a gill net set near the head of the lake about three years ago, but I could not learn how many he caught, as he had moved away. I do not think any nets have been set in the lake since he left. I think this and Hubbard are two of the finest lakes in the State and well adapted to whitefish and must contain their natural food. I hope you will conclude to largely restock these lakes with whitefish, and when spearing can be abolished I think you will have no difficulty in making a good showing.

Respectfully yours,

September 25, 1885.

S. H. CASE.

### *Bear Lake.*

Bear Lake lies mostly in Charlevoix county, a small portion of the upper part being in Emmet. It is a beautiful lake, fed by springs, the water being clear and cold. It is reached by the Grand Rapids and Indiana Railroad, the nearest station being Clarion, about one mile from the lake. It is entirely surrounded by high hills rising almost from the water's edge, leaving only a narrow beach of gravel and stone, with sand in places.

The main lake is nine miles long with an arm extending some miles to the northward; it is one and one-fourth miles wide at its widest point, with an average width of three-fourths of a mile; the deepest water found was ninety feet, with an average of twenty or thirty feet. The bottom is sand, stone, and gravel in the shoal parts of the lake, and a soft marl in the deep water, similar to most inland lakes. Many shells can be seen on the bottom, both large and small, mostly clam shells. It is very free from marshes or swamps around the shore, but has a few rushes about the narrows.

There are two mills on the lake, but as far as I could see no sawdust was deposited in its waters. A small tug is used to tow the logs to the mill where they are sawed, and the lumber hauled overland three miles to Pine Lake, where it is shipped.

There are several fine camping grounds about the lake, one of them

belonging to a party of railroad officials who visit it during the summer, and have a telegraph line to their camp.

The lake contains black bass, pike, perch, blue-gills, sun-fish and herring. Brook trout are also found in its waters, having come from a small spring creek that empties into the lake on the east side, this being the largest inlet, but there are several small springs flowing into the lake at different points. Bear Creek, the outlet at the foot of the lake, is about twenty feet wide at its mouth, and ten inches deep, with a strong current. Some person has placed a wire screen across the mouth of the creek to prevent the fish from passing out of the lake, as they could have done before it was put there. I am inclined to think that the salmon put in the lake a few years ago have gone out into Lake Michigan through this creek, which empties into Little Traverse Bay at Petoskey. I can account for their disappearance in no other way, as the lake seems well adapted to both salmon and whitefish, the water being clear and cold with gravel and stony bottom. The net was set in the deepest water but failed to catch anything but a few perch, but few fish could be seen, and those only in very shoal water.

A great deal of spearing was done on this lake a few years ago. One of the farmers who lives near the lake informed me that he had counted seven jack lights in one night, and had seen a barrel or more of dead fish left on the shore, just speared for amusement.

A railroad official at Grand Rapids told me that he had seen them taken away by bags full and large quantities left on the shores. The Indians used to set nets across the narrows in the spring when the fish were passing up into shoal water and caught large quantities of them, but for the past year or two no nets have been set there and but little spearing done, as the farmers are not generally in favor of it but do not like to make complaints. Owing to the lateness of the season and rough weather I could not make as thorough an examination of this lake as I wished to, and do not consider it a fair test at this season of the year. During the summer the salmon and whitefish if in the lake would naturally be in the deepest water where the net was set, but late in the fall when the temperature of the water is about the same in all parts of the lake it is more difficult to locate them and requires more time, as the net would have to be set in shoal as well as deep water in order to test it thoroughly so late in the season. There are several fine farms about the lake, and the farmers are in favor of some legislation that will preserve the fish from total destruction.

Respectfully yours,  
S. H. CASE.

November 18, 1885.

#### *Elizabeth Lake.*

Elizabeth Lake, Oakland county, lies five miles west of Pontiac. It is surrounded by fine farming lands with several dwellings on its banks. The land about the lake is high with very little marsh or low ground. The lake is a little more than one mile long, and is one-half mile wide. The water is clear and from thirty to sixty feet deep.

The bottom in the deep water is a soft mud. A sand and clay flat extends out from the shore from ten to twenty rods and nearly around the lake. This is covered with small stone and gravel, also with clam and snail shells. Rushes grow all over this flat and to the edge of the bank where the water is

from twenty to thirty feet deep. A few weeds and rocks can be seen in the shoal water and in other parts of the lake.

A sand bar runs nearly across the lake near the outlet with deep water on both sides. The lake is fed by a small creek from Mud Lake, a few rods to the north and near the head of the lake on the north end.

The outlet near the foot of the lake is also a small creek flowing into Cass Lake about one mile to the south. These creeks are little more than ditches and have very little current.

The lake contains black bass, grass-pike, rock bass, perch, sun-fish, dog-fish, gars and lizards without numbers. A few eels have been caught in the lake. These are all taken with the spear, no nets have been set in its waters for some years.

Mr. Whitehead, living at the lake about ten years ago, had a gill net and used to catch a good many whitefish. Parties came from Pontiac and other places and speared a great many about that time. Spearing is done there spring and fall free to all, with no complaints as far as I could hear.

Residents have speared there more or less for the past ten years, but have not or do not know of a whitefish being speared or seen in the lake for the past three or four years, and think they are about exterminated.

Richard Smith, living near the lake, assisted in planting the first lot of whitefish put in the lake. He stated that he had not seen a whitefish there since about 1881, but has fished some every season.

He thinks the whitefish have about all been speared or devoured by other fish. Mr. Smith was with me when I lifted the net and had a curiosity to see a whitefish once more. The net was set in the center of the lake in sixty feet of water, and in the same place where Mr. Whitehead set his net. It was left nearly two days before lifting so as to give it a fair trial. When lifted only one grass pike was taken. The lake being small is run over by these pike and other fish, the whitefish being unable to get out of their way as they can in larger lakes.

I did not think best to stay longer at this lake, for I was pretty well satisfied that there were few whitefish in it.

Respectfully yours,

ELIZABETH LAKE, }  
Oct. 24, 1885. }

S. H. CASE.

#### F. PROPOSED EXTENSION OF EQUIPMENT.

##### 1. *Paris Station.*

What was said above in reference to the recent improvements on the trout hatching station at Paris will indicate in outline the proposed extension which the station requires, and which we recommend. The purchase of the additional land with the appropriation two years ago of course contemplates a steady and gradual improvement of the property as required for the permanent extension of this work. The new large pond on the Buck-horn, which has been already described, is the foundation of all the work upon that stream below the dam. With the head of water in the large pond it is possible to supply a vast number of artificial ponds laid out along the general trend of the stream below. The results of next year's experiments with the grayling in the wild pond will determine to what extent it is necessary or

advisable to make further improvements upon the Buck-horn for that work. A small sum ought to be provided with which the improvements both below and above the large pond could be made as found necessary; all of which, however, in the next two years would probably not exceed \$600. Some fencing should be done upon the property surrounding the Buck-horn, in fact all of the State property at Paris ought to be properly fenced.

Respecting the other work at Paris, that upon the Cheney creek, which is by far the more important, we have also indicated above what improvements are needed. The present capacity of our trout hatching house is about fifteen hundred thousand. The number of brook trout eggs laid down in the fall just past was a little over thirteen hundred thousand, being an increase of six hundred thousand over the take of 1885; even at the same rate of increase for the coming fall we shall have over eighteen hundred thousand eggs, but in all probability the increase will be much more. The reason of this increasing ratio is from the fact that the last season, 1886, was the first one in which we have felt the effects of the large stock of fry held at the hatching station for the purpose of increasing the stock of spawning fish. Since 1883 much larger numbers of brook trout than before have been deposited in the little Buck-horn and in Cheney creek, so that from those sources a very large supply of spawning fish is readily obtained each fall to supplement the product from the fish in the stock ponds. From five to fifteen thousand have been saved each year to be reared in the nursery races and the stock ponds. The predictions for the take of eggs for 1884, 1885 and 1886 made in earlier reports have each time been fully realized and a little more. We expect, upon the same basis that our other calculations have been made, to lay down in the fall of 1887 two million of brook trout ova, and in 1888 about twenty-eight hundred thousand—of course saving in case of unavoidable accident. It is thus apparent that to keep pace with the work already laid out and fairly in view we must have increased hatching facilities. It may be remembered by readers of the last biennial report it was anticipated that a new house would be required to be built out of the late appropriation, but by the timely discovery alluded to above, by which the capacity of the house was greatly increased, the building of a new house was postponed, and other equally necessary improvements in the way of wild ponds, grading, etc., about the grounds was done. It is now necessary to provide at once for the new house. After very careful consideration of the requirements, the Board has decided that a new house at Paris should be not less than 40x80 feet, which would give a capacity of more than three millions and a half, which with the old house as at present in commission would give a total capacity for the station of about five millions of the trout kind. That would cover about the maximum of this station for brook trout work, give room needed for work upon the grayling, as well as land-locked salmon, for all that we could obtain from the United States Commission, and leave a margin for about one million of salmon trout eggs, if it should be deemed best to resume the hatching and distribution of salmon trout. In order to estimate as nearly as possible the cost of a house of the size and capacity here recommended, we have prepared simple drawings and specifications, and procured the estimates of two competent builders. The figures indicate that we must provide for the house at least \$2,500. The increased capacity of this station also requires additional new carrying cans for which we must provide at a cost of about \$200.



During the next two years we need to provide five or six new stock ponds adjoining our present upper ponds inside of the levee, which will require before the fall of 1888 not less than \$500. There will be required to repair the damage to the large ponds done by the floods of September, 1886, and to finish clearing the ground, about \$800.

## *2. Detroit and Petoskey Station.*

Whether any further extension should be made to the whitefish work will depend mainly upon the legislation that is adopted for the government of the industrial fisheries. We are already doing enough at Detroit and Petoskey to stock to the fullest capacity those large inland lakes which we now think it practicable to stock as reservoirs for future supplies of eggs, and also to make such further demonstration of the ability of artificial means to increase the supplies at some points in the great lakes. We feel entirely sure that, in time, the good sense and wisdom of the State government will apply the remedies necessary to preserve the great industrial fisheries, but until that time arrives we should deem it unwise for the State to embark upon any more extended operations in the culture of whitefish: certainly not to the building and equipping of any other establishments. By a very small expenditure, say not exceeding \$700, a new tank house can be constructed in connection with the hatchery at Petoskey, which would be ample for the needs of that station, if the present house were filled with the automatic hatching jars. The advantage of increasing the capacity of the present stations to a maximum will be appreciated, in considering the great saving which that course will make in the current expenses of maintaining and operating them. For instance, by an expenditure from about \$2,500 to \$3,000 the station at Petoskey can be increased about one hundred millions in production, but the cost of maintaining that station, even at the increased production, would not be beyond one thousand a year, while if a new station were built, of the same capacity, the original plant would cost not less than \$5,000. The actual expense of maintaining and operating it would be from \$2,500 to \$3,000. In very much the same way as suggested for the increase of work at Petoskey, an increase of work could be made at Detroit by a different arrangement of the house, and perhaps utilizing the present shop and barn for tank room. The Detroit house might be increased in the way pointed out for the Petoskey house. We do not wish to be understood as recommending, at present, any appropriation for extension of the whitefish work until we know whether legislation, respecting the regulation of the fisheries, is to be adopted or not. And if measures for good government of the fisheries are adopted, we should deem it unadvisable to extend whitefish operations any further than the maximum equipment of the Detroit and Petoskey stations. This will be sufficient for the next two years. When estimates are submitted to the committees of the legislature, specifications of the cost of such extension will be submitted.

## G. HELP FROM MICHIGAN RAILROADS.

The appreciation of the general benefits from the operations of the Commission shown by the railroads of the State is not only gratifying, but the manner in which it is shown is most helpful to the Board, and deserves more

than a simple acknowledgment of thanks. For instance, they haul our cars, during the time of planting whitefish, without charge; they carry our cans with trout and return the cans, besides passing the attendants; they move the boxes of eggs from Detroit to Petoskey, and, when our crews are on the road examining inland lakes, take baggage and camp outfit and men: in fact, whenever the men are going from one station to another on the board's business, furnish transportation *free*. The saving that thus results to the State is several hundreds of dollars a year, which enables the Board to accomplish just so much more work with the means provided by the legislature. In 1885 and 1886 the whitefish to be planted have been transported in baggage cars rented from the Grand Rapids and Indiana Railroad Company. The charter price for the cars has always been liberal to the board, no charge is made for any day when either of the cars are on the line of that road, and in settling the bills the company have always given credits, which were thankfully received, but which we could not have asked under our contract. The Grand Trunk, while not willing to draw our chartered cars, always furnish suitable baggage cars of their own for making shipments across the State, on their lines. The Detroit, Lansing and Northern, and Grand Rapids and Indiana have been called upon most frequently from the fact of our most frequent line of travel being from Detroit to Paris and Petoskey, and their response has always been prompt, generous, and courteous. The Michigan Central, while doing its full share in hauling cars and transporting our men free, has also given us most convenient facilities at the Detroit depot.

In addition to the railroads above mentioned the following have furnished men and cars free transportation, to whom, with the others, we desire to make suitable acknowledgment:

The Flint and Pere Marquette.  
 Detroit, Marquette, and Mackinac.  
 Michigan and Ohio.  
 Detroit, Bay City, and Alpena.  
 Chicago and West Michigan.  
 Chicago and Northwestern.  
 Detroit, Grand Haven, and Milwaukee.  
 Lake Shore and Michigan Southern.  
 Michigan Central, Leased Lines.  
 Marquette, Houghton, and Ontonagon.  
 Pontiac, Oxford, and Port Austin.  
 Saginaw, Tuscola, and Huron.

#### H. ORGANIZATION OF THE COMMISSION.

The Commission is organized as follows:

- \* Commissioners: Joel C. Parker, president, Grand Rapids, whose term expires 1887; John H. Bissell, Detroit, term expires 1889; Herschel Whitaker, Detroit, term expires 1891.

During the past two years the Board has met regularly on the third Tuesday of March, June, September and December each year. The details of work requiring special supervision being committed from time to time to one or two members of the Board. Detailed reports being submitted by each commissioner at regular or special meetings. Special meetings have been

called as occasion required. By regulations recently adopted the regular meetings of the Board are hereafter to be held on the third Tuesday of each month, at the office in Detroit. The increasing business requiring more frequent organic action. By the same regulations the work of the several stations has been parcelled amongst the Commissioners, the appointment to continue one year.

The staff of the commission is constituted as at the last report:

Treasurer—William A. Butler, jr., Detroit.

Superintendent—Walter D. Marks, Paris.

Secretary—Andrew J. Kellogg, Detroit.

Detroit station—Eli Tinlan, overseer, one assistant.

Paris station—O. D. Marks, overseer, two assistants.

Petoskey station—A. W. Marks, overseer, one assistant.

Glenwood station—W. Wells, overseer.

A constant improvement has been made in every department of the practical operations of the Board, which is mainly due to skillful and intelligent superintendence, seconded by industrious and willing coöperation on the part of the men.

Great progress has also been made in systematizing the fiscal and clerical matters in the office. The correspondence grows each year, the numbers of reports, applications for fish and for information, come from every part of the State in greater numbers each year; so that without a convenient office and vault and a competent secretary the business of the Commission would be hopelessly blocked. From all indications this part of the Board's business is not likely to diminish but increase. The Commissioners visit and inspect the various stations from time to time so as to be personally familiar with the requirements and capacities of each, and find that their interest in and knowledge of the practical work encourages the men and tends to secure effective service.

Such coöperation as the engagements of the Commissioners permit is given to general fish-cultural interests by correspondence with the United States and State Fish Commissions, and by participating in conferences of Commissioners, and in the meetings of the American Fisheries Society. The Board are convinced that the Commissioners of the States most interested in uniform fishery legislation for the great lakes are working to the same end, and that all appreciating the requirements of the situation will urge upon their respective State Governments substantially the same measures, so that practical uniformity will be attained to the extent that such suggestions are adopted.

Detailed estimates, based upon actual expenditures and the experience of the past two years, will be submitted to the committees of the Legislature at its approaching session. The appendix will contain the financial statement and such other matters of general interest in the Board's work as are considered worthy of preserving in permanent form.

All of which is respectfully submitted.

JOEL C. PARKER,  
JOHN H. BISSELL,  
HERSCHEL WHITAKER.

December 1, 1886.

## APPENDIX.

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1. SUGGESTIONS ON CARP CULTURE.
2. THE MICHIGAN GRAYLING.
3. FISH AND FISH-CULTURE IN MICHIGAN.
4. IN MEMORIAM.
5. TABLES OF PLANTS, TEMPERATURES, CONDENSED INVENTORIES, ETC.
6. FINANCIAL STATEMENT.
7. OTHER COMMISSIONS.



# APPENDIX.

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## 1.—SUGGESTIONS ON CARP CULTURE, FOR THOSE ENGAGED IN, OR WHO CONTEMPLATE, RAISING CARP FOR MARKET OR PRIVATE USE..

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BY DR. JOEL C. PARKER, COMMISSIONER.

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### WATER SUPPLY.

Undoubtedly the best supply is that furnished by creeks and large streams, the water from springs being of too low temperature, unless warmed by exposure to the sun in shallow ponds or long ditches; the matter of temperature, rather than that of quality, being the governing factor in successful work.

### LOCATIONS OF PONDS.

The first and most important consideration in choosing a location for carp culture is to select such a place that every pond can be thoroughly drained; if possible, perfectly independent of every other pond, and not from one into another.

Do not make a pond, or series of them, by damming the main stream; rather place them along the side of the stream, or of a ditch leading from a stream, on the higher ground; place the ponds close together for the sake of convenience, and bring the water to each pond through its own ditch or sluice, the water in the sluice being under control by means of some form of gate, by which it can be shut out at will.

If the water supply is limited, the ponds may be so constructed as to discharge from one to the other, but independent supply and drainage should be secured if possible.

### CONSTRUCTION OF PONDS.

The first prime requisite is that the pond shall hold water.

To secure this a clay or loam bottom is necessary; an alluvial or mucky soil will not do. If necessary to locate in such a soil, the "holding" qualities can be secured by covering the bottom with five or six inches of clay, evenly and well distributed.

In every pond, and near the drainage pipe—but not lower than it—should be formed a pool or basin, which should be the deepest spot in the pond. Extending from this should be a ditch running the full length of the pond, of such a grade that in draining the pond the water in this ditch shall all run into the pool; lateral ditches should be run from this main ditch to the sides of the pond, so that, as the water grows less in emptying the ponds, the fish will naturally find their way into the main ditch, and ultimately into the "basin" through these radiating ditches.

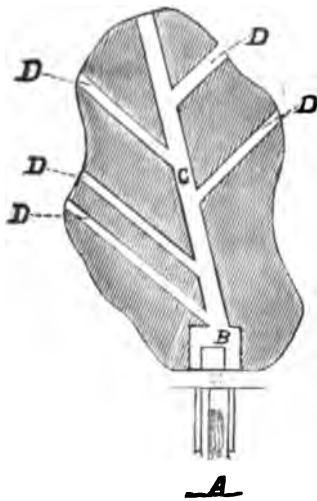


FIG. 1.

Fig. 1. represents the bottom of a typical pond, in which A is the drainage pipe, B the basin or pool, C the main ditch, and D, D, D, etc., the lateral ditches.

The size of the basin B and ditches C and D should be in proportion to the size of the pond. In a pond of an acre the basin should be from fifteen to twenty feet in diameter, and at least one foot deep, and the ditch C three feet wide and a foot in depth.

#### DAMS.

In constructing dams it is wise to build solidly. A poorly built dam will prove a constant source of vexation, if not of direct loss, and it is essential to build well. First decide as to the form of dam, whether by a solid earth embankment or by driving piles. If the first, commence by removing all alluvial earth, all sticks, stones, and roots down to the firm sub-soil; in this cut a ditch the full length of your dam from two to three feet in width and from one to two feet in depth. This should be compactly filled with clay—"puddling" is best; over this should be raised the dam proper. Clay is preferable, or a mixture of clay and loam, proportioning the width of the dam to the depth of water desired, but make it broad and solid. A strong and tight dam can be made by driving, as deep as possible, two rows of "sheet piling," or planks, with their edges in contact, the rows from eight to twelve inches apart, and the space well puddled with clay, the outside to be well banked with earth.

#### NUMBER AND CHARACTER OF PONDS.

The number and size of ponds will be determined by the extent to which the work is to be carried on. To those advantageously situated near a ready market, and with ample water facilities, ponds ample in extent and number will be provided. But to those who desire to breed carp, even in a small way, two ponds are necessary. But undoubtedly in this State the outcome of carp culture will be something like this: There will be those who will

breed carp for sale, and others who will purchase them, and grow them for home consumption.

The latter, and probably by far the larger number, could do so in a limited area, and in ponds without the facilities of drainage necessary for those who *breed* the carp, as all that would be necessary would be to put them in the ponds when they were, say a year old, and leave them to care for themselves, or to be fed as desired, and to take them out when wanted. But for those who *breed* carp, there must be one or more "spawning ponds," and one or more ponds for the adult fish.

#### THE SPAWNING POND.

The spawning pond should be so located as to afford the greatest facilities for being warmed by the sun, and protected from cold winds; for carp will not spawn in water of a less temperature than 68° Fahrenheit.

It should be not more than three feet deep in the deepest place—the pool, or basin—and slope gradually to a few inches at the edges. It should afford perfect facilities for drainage, as indicated in Fig. 1. Its extent should be in proportion to the work intended to be carried out. In France and Germany the proportion is one acre to two "spawners," in situations where only the natural food supply is to be used; when there is an abundance of water, and it is designed to feed the fish, twice this number of "spawners" may be admissible.

#### STOCK PONDS.

These should be much deeper, six or eight feet at least in the pool, and with abrupt banks, with the water at least twelve inches deep at the edges.

A number of comparatively small ponds are preferable to one large one, as in draining the minimum number of fish will be left exposed, and the washing of banks by waves be much diminished.

#### WINTER PONDS.

The experience of the Commission has demonstrated the great value of a spring in the winter pond.

Probably the greatest obstacle to successful carp culture in our northern latitudes will be excessive freezing. It is not uncommon for ice to be found from one to two feet, and even more, in thickness. This, while diminishing the water supply, also prevents the escape of poisonous gases that are always being evolved in greater or less quantities, at all seasons of the year, from the decomposition of organic matter; and in every winter pond some method must be adopted to keep one or more places open through the ice during the entire winter.

This can best be accomplished by a spring, whose constant temperature not only prevents freezing, but furnishes a continual supply of water containing oxygen for the nourishment of the hibernating carp. In situations where a spring is not available, a good plan is to cut holes through the ice as soon as it is sufficiently strong for safety, insert a barrel, upright, with both heads out, and fill the same with long rye or wheat straw. This should be examined often, and, if frozen solid, cut out and refilled. Constant care in keeping this "air-hole" open will be the only way in which success can be secured.



## MANAGEMENT OF PONDS.

Premising that the ponds—two or more—have been properly constructed, filled with water, and found all right, and that you have on hand a sufficient number of adult carp—one, two, or more females and twice or three times as many males—and you are ready for business.

About the last of October drain the spawning pond, clear the ditches and pool of all sediment and refuse, and let it remain dry until the next spring. As soon as the season is sufficiently advanced to insure against hard freezing fill this pond, and so arrange the water supply as to have the water always at a uniform level, for if this is neglected, and the water recedes after the spawning has commenced, the exposure of the eggs to the sun and air would destroy them.

Plant the pond plentifully—in all parts except the ditches and the pool—with aquatic plants found growing in the lakes, rivers, and brooks in the vicinity such as water-cress, hornwort, duckweed, bulrush, etc., etc. These should be put in early so as to be well developed by the time the spawning commences, for it is on these that the female deposits her eggs, and only those eggs that find lodgment on plants will hatch.

The time in which to place the adult fish in the spawning pond will vary with the season, but probably in the southern and middle portions of the State from the first to the middle of April. The probabilities are that the spawning will commence about the first of May, according to the temperature of the water, and will continue at intervals through many weeks. The temperature of the water also exerts a marked influence on the development of the eggs. If in shallow water, well warmed by the sun, and the nights not too cool, they will hatch in from four to six days; but if in deeper water, or the weather be cold or stormy, they may be retarded for two or three weeks. The number of eggs laid by a healthy female three years old is nearly half a million; from these you may reasonably expect from one to two thousand healthy young carp in the following October if the pond is properly cared for and has sufficient area, with a plentiful food supply.

Remember that every other kind of fish, even to minnows, must be kept out of the spawning pond. Towards the last of October drain the water out of this pond, taking plenty of time, so that all the fish may find their way into the "collecting ditches" and the "pool," and so arrange the time that the final drainage shall occur in the morning, giving plenty of time through the day in which to distribute the young fish to the

## WINTER POND.

A large number of these "summerlings" can be successfully cared for in a comparatively small space, if the precautions in regard to keeping open "air holes" be attended to. In France they make the proportion 50,000 to the acre of water.

In the following April, or as soon as they are through with their winter nap, the winter pond should be drained, and the young fish transferred to the

## NURSERY PONDS.

The proportion should be not more than 1,500 to the acre of water, if the conditions are favorable in the way of a good growth of aquatic plants; and

in addition to those plants already mentioned, may be added the white and yellow water lily; the "cat-tail" flag; calamus, or sweet flag; arrow head; wild rice, etc., etc. Such plants, together with the insect life that finds a home in their foliage, furnishes the forage upon which these fish must subsist, and the over-stocking of the water would be as disastrous as the over-stocking of a pasture devoted to any of our domestic animals. If there is a good depth of water in the "nursery ponds," so that there is no danger from freezing, the fish might be allowed to remain in them until the following spring; but it is probably better that, in October, they be transferred to the "winter ponds."

#### STOCK PONDS.

In the spring these fish—now two summers old—should weigh from one and a half to two pounds, depending, of course, upon proper care and the food supply; and the number assigned to each acre of water should be not more than 100, and even less than this if the food supply is limited. In these ponds they are to remain until removed for market. Of course a much greater number than this can be put into these ponds for remaining through the winter, but not more than this for the purpose of being grown.

As amongst these there will be many that will spawn, and it is not desirable that the pond should be filled with the small fish, it is advised that there should be placed in these ponds from ten to twelve good sized black bass to each hundred carp, and it might be that other predaceous fish, such as pike, perch, sun-fish, or rock bass, might be added to good advantage.

Those designing to grow carp for market should also have a

#### SALE POND.

This should be large in proportion to the number of fish kept in it; should have a clay bottom, and the sides made smooth with plank or walled with stone, brick or cement, to facilitate the taking out of the fish with a seine; and the fish when confined in such a pond should be well fed with cooked food and the water should be as pure as possible. Carp removed from muddy, impure waters and kept for even a few days in good, pure water will be much improved in flavor.

#### HANDLING CARP.

Carp should always be carefully handled; being a quick and strong fish, they struggle vigorously when caught, and unless care be taken will bruise themselves in the seine or against any solid object. Such wounds are apt to be troublesome and may become fatal through the growth of a fungus, which is pretty sure to attack those confined in impure waters and which will sometimes extend to the healthy fish. When transferring the carp from pond to pond have tubs of water in readiness on a wagon, wash the mud from the fish and put them in the tubs. The young carp can be transported long distances in a comparatively small quantity of water without changing it.

## ENEMIES OF THE CARP.

All aquatic wild birds, together with tame ducks and geese, will feed upon the spawn and should be banished from carp ponds. The blue heron (crane), bitterns (shide poke) and king-fisher are the especial pests of the ponds, and should be shot on sight. Mink and musk-rat also destroy both old and young. Snakes, especially the kind known as "water-snakes," feed on the young fish, and turtles will take their share; and frogs will feed on the spawn. So it is best that all animal life except the carp should be excluded from carp ponds. Devote the ponds *exclusively* to the propagation and growth of the carp, if you desire the best results.

## 2.—THE MICHIGAN GRAYLING.

BY HERSCHEL WHITAKER, DETROIT, MICH.

[ Read before the Annual Meeting of the American Fisheries Society at Chicago, Illinois.]

The grayling (*Thymallus tricolor*) is found native to the waters of Michigan alone of all the States in the Union.\* Vague rumors from time to time have hinted at its presence elsewhere, but the authenticity of such statements has never been verified. A few facts concerning the distribution of the grayling of Michigan, its habits and the experiments that have been made in Michigan looking to its artificial propagation may not be devoid of interest to this association.

The waters of Michigan in which it has its habitat may be generally described as within the territory bounded on the south by 43:30, extending as far north as 45:30. The streams included within this territory discharge their waters into Lake Huron and Lake Michigan. An imaginary line drawn from the mouth of the Muskegon on the western border of the State to the mouth of the Au Sable on the east will, perhaps, better indicate the southern limit of the grayling streams. The waters most famous as grayling streams, owing to their magnitude, their accessibility and their popularity with sportsmen, are the Au Sable and the Manistee. The Hersey, the Pere Marquette, the Maple, the Pigeon, with their tributaries, and numerous other streams of less importance included within the boundaries already mentioned, are also fairly stocked with this fish. The Boardman, the Boyne

\*In response to a personal letter of inquiry addressed some weeks ago to Professor Tarlton H. Bean, curator of the National Museum at Washington, D. C., the following courteous reply was received. We have a loving inclination to try causes with the Montana grayling ere the summer is gone.—ED.

Washington, June 15, 1886.

Wm. C. Harris, Esq.—DEAR SIR,—In reply to your letter of the 12th, I desire to give you the following facts concerning the Montana grayling:

I cannot tell which of the streams to be mentioned offers the best fishing, but the species is known to exist in Jefferson, Madison and Gallatin Rivers. I would suggest Virginia City as a central point from which the upper waters of the Jefferson and Madison may easily be reached. Virginia City, as you know, is connected with Ogden, Utah, by a narrow gauge road.

On the line of the Northern Pacific road you will observe several places in proximity to the Gallatin River—for example, Fort Ellis, Bozeman, Central Park, Hamilton and Gallatin.

The Museum has the Montana grayling from Fort Shaw in Lewis and Clarke county, from Camp Baker in Meagher county (Camp Baker is on Smith or Deep River, a tributary of the Missouri), and from Willow Creek, which is a tributary of the Jefferson River.

It appears that all the head waters of the Missouri are supplied with the grayling, and it is, therefore, only a matter of choice as to the central point of departure. Virginia City seems to me to offer the best opportunity of reaching the centers of abundance. I am told that the country about Virginia City can be traversed very comfortably in wagons.

Very respectfully yours,

T. H. BEAN.

and the Jordon were once famous resorts for sportsmen who angled for the grayling, but their glory as grayling streams has long since departed, the grayling having given way to the predacious and combative trout, although now and then a grayling is taken.

Although the subject may be considered somewhat threadbare, by reason of its having been so much discussed by writers upon game fishes, allow me briefly to refer to the general character of this fish. To the sportsman who has always angled for the trout and is unfamiliar with the habits of the grayling, this fish will excite some surprise upon first acquaintance. Unlike the trout, you are not likely to find him in pool and shady haunt, but you will find him on the swift ripple and shallow, hovering like the hawk in the air. While you are adroitly seeking, with your trout fisherman's experience to reach some shaded pool where you should expect to find him, if he were a trout, you suddenly find your fly taken most unexpectedly in open water, and you are taken somewhat at a disadvantage. Once securely hooked comes the beauty of the fight, and here the grayling differs most radically from the trout. Instead of seeking shelter by retreating to the deep pool or beneath some root, he will perhaps leap clear of the water from two to three times or more, and with a vicious shake of the head seek to free himself from the hook. When landed you try in vain to determine which has the superiority, the grayling or the trout, but you finally conclude that you have forgotten exactly how the trout acts when he is hooked, and if you are a philosopher you inwardly argue that it is such a close question you will leave its determination to such time as you shall catch your next trout.

The large dorsal fin is the distinguishing characteristic of the grayling. In repose the fin lies folded upon his back, but in a state of activity or when he is excited the anterior portion of the fin becomes rigid, and the posterior portion waves like a banner in the air. When freshly taken from the water the dorsal is iridescent, and its variegated coloring is gorgeously beautiful and vivid. The fish itself is covered with a smallish, light, steely-gray colored scale, and above the median line has a few faint brown mottlings about the size of the head of a pin. Its head is quite small and the general contour of its body is slim and graceful. A faint odor is discernable resembling the odor of the wild thyme, hence its name *Thymallus*.

As early as the year 1854 or 1855 the grayling was first called to the attention of local scientists in Michigan by Mr. Wright L. Coffinberry, a gentleman in the employ of the general government, who was then making surveys of the wilderness lying adjacent to the Muskegon and Hersey Rivers. At this time the grayling was very plentiful in all these streams, and afforded the suveyor, hunter and explorer a grateful change from his pork and hardtack, and was known among them as the "Michigan trout." Mr. Coffinberry had the grayling especially called to his attention, as he busied himself during his leisure hours in an attempted classification of the fish found in the Muskegon and tributary waters, and, as I have before mentioned, he was instrumental in calling local attention to the grayling. Later on and about the year 1855 or '56, Dr. Parker, of Grand Rapids, Mich. (now President of the Michigan Fish Commission), succeeded in procuring a specimen of the grayling "beautifully preserved" in homely salt and wrapped carefully in a newspaper, minus a few fins, and of course almost devoid of its natural color, and after a somewhat careful study of the specimen and a comparison with a cut and description of the English grayling, he pronounced it a true-

"*Thymallus*," and in a paper read before the local scientific society of Grand Rapids named it "*Thymallus michigensis*," a patronymic by which it was known locally for some years; in fact up to the time that a specimen was sent by Prof. Miles to Prof. Cope in 1864. Specimens subsequently submitted to Prof. Agassiz, through the efforts of Mr. D. H. Fitzhugh, of Bay City, Mich., who is the best authority on grayling in the country, were classified by that eminent scientist, and determined beyond question to be the grayling.

During the period to which I have referred the streams embraced within the territory already indicated were swarming with this beautiful fish. So plentiful were they for many years that the settlers were accustomed during the spawning period to come to the dam, at or near the site of the present village of Hersey, and capture them with baskets, carrying them away by the wagon load. There are many people yet living in that vicinity who can vouch for the truth of this statement were it necessary, but I think I can presume that the courtesy of gentlemen who are interested in the propagation of fish and accustomed to fish stories will scarcely require the fortification of this statement by affidavit.

It would seem, this state of things having once existed, that it is almost incredible the grayling should have so rapidly disappeared from these streams; yet the fact remains that many of the streams that once knew them now know them no more. This is notably true of such noble streams as the Jordan, the Boyne and the Boardman. From those streams which flow to and discharge their waters on the extreme northern coast of the Lower Peninsula, the grayling has almost entirely disappeared, although now and then an occasional straggler may be found. The cause of this depletion is, however, directly traceable to the lumberman and the trout. The grayling cannot successfully run the gauntlet of log-rolling and the vicious attacks of the trout, who loves the dainty and succulent fry and the youngster grayling, and hope to overcome them both. It is a fact that until within the last thirty or forty years brook trout were unknown in the northern streams of the Lower Peninsula, Michigan; while the streams of the Upper Peninsula, discharging their waters into Lake Michigan, were, and are, stocked almost exclusively with the trout. The theory advanced and most generally accepted by those familiar with the facts, is, that migration of the trout has taken place from the streams emptying their waters into Lakes Michigan and Huron, to these grayling streams. There is much reason, it would seem, for this argument. It is a peculiar fact that the waters of the Maple River, lying in the extreme northern portion of the Lower Peninsula, are now well stocked with grayling. This stream flows in a southerly course (which is contrary to the direction of most of the streams in that portion of the State), discharging its waters into Burt Lake, one of the larger lakes of the "Inland Chain," which extends from Cheboygan to Petoskey, and is famous for its bass and pike fishing. To carry the argument to its seemingly just conclusion, it may be inferred, with reason, that the trout would be shy of entering upon waters in the possession of those voracious and predatory fish, and the probabilities are very strongly in favor of the theory that if they did venture upon such territory and lay down peaceably together, it would be that peaceful quietness of the trout lying down inside the bass or pike. On the other hand, the Maple is a swift, brawling, grayling stream, its waters are cold, which is a peculiarity of all grayling streams, and offers no inducement to

the bass or pike to take up their home within its borders, and the consequence is the grayling remain in full possession, having the advantage of the watchfulness of vigilant sentinels standing guard at the mouth of the river, to prevent the entrance of the trout. The other streams I have mentioned discharge their waters either directly into the great lakes or into tributary waters which are not infested with bass or pike.

Upon the formation of the Michigan Fish Commission, the merits of the grayling were recognized, and the fact that it was a fish peculiar to Michigan appealed strongly to the Board to investigate its possibilities for artificial propagation. Lack of funds and the knowledge that the commercial fish of the State demanded its first attention compelled the Board to postpone all attempts to solve this question. Not until the year 1877 was an attempt made to experiment in this direction and test the possibilities of success. In the spring of that year a camp was established upon the head waters of the Manistee, and an effort was made to secure a stock of eggs, to be transported from the camp to the hatching station. Owing to the lateness of the season, the spawning period having passed, this attempt failed of any result, and the expedition returned with no further light. This party reached the Manistee on the 14th of April. The following year an earlier start was made, the force arriving at the Manistee on the 30th of March, but again found themselves too late, the fish having again passed the spawning period. A few fish were obtained which yielded a very small quantity of eggs and milt, but the eggs were imperfectly impregnated, the fry produced died early, and, in the language of the superintendent, "much lamented." Before leaving the stream, however, it was decided to procure as many adult fish as possible, convey them to the station, and make the attempt to handle the fish in the succeeding year, when the spawning season should arrive. A number of fish were procured, but for some unexplained causes no success was secured. Adult fish have been obtained at three different times with the same object in view, but up to this time with no satisfactory results. The difficulties surrounding the taking of the grayling during the spawning period are very great. The fish spawn in February or March, perhaps even earlier. The rivers in which they abound are remote from settlements, the roads are almost impassable, the streams are filled with logs and ice, which render it exceedingly difficult to procure the necessary fish. Experience has proven very clearly that the grayling will not stand domestication or confinement in ponds in which trout may be successfully carried. Two years ago a number of adult grayling were procured by the Michigan Commission and placed in the trout ponds at Paris. Out of the number, not a single fish has ever spawned or showed the slightest inclination to do so. They have gradually died, and there are now but a very few remaining. The same care and attention has been given to the grayling in these ponds that is ordinarily given to the trout.

About the year 1878 Mr. Ira Metcalf, of Battle Creek, made some attempts at artificial propagation of grayling, and claims to have been successful in raising a small amount of fry.

As an instance illustrating the prolific character of the grayling, Mr. Geo. H. Jerome, formerly Superintendent of the Commission, states in his report upon the transportation of the first grayling taken to the station from the Manistee, that it was observed by the men having charge of the fish, while in transit, that there was a fully ripe spawner in one of the cans; that she

was removed and the eggs taken, but there being no milter with which to fertilize the ova they were lost; that the eggs after being taken were counted by two reliable persons and there were found to be 3,555 fully developed, perfect eggs. The fish after being stripped weighed exactly *nine ounces*. This shows beyond question the grayling to be much more prolific than the trout, and under favorable circumstances good results should certainly be obtained in their artificial propagation.

The Michigan Commission has within the last year acquired the ownership of a fine spring stream upon property adjoining its trout station, in which grayling once abounded, one or two having been taken in the stream within the year. This property affords opportunity for extended experiments, looking to the solution of the question of whether the grayling may be successfully propagated artificially. Arrangements are now being made to secure an ample supply of stock fish, which will be held in this stream in such a manner that the confinement will be felt as little as possible consistent with control. As far as possible the natural conditions of the stream will be preserved; pool and shallow, light and shade. At the same time care will be taken to afford opportunity for experiments which may from time to time suggest themselves, based on present knowledge and such observations as may be made from a careful study of their habits. The experiments will extend over a sufficient period of time and be followed up by earnest endeavor, until it shall have been definitely determined whether a successful propagation of the grayling can be carried out.



### 3.—FISH AND FISH-CULTURE IN MICHIGAN.

BY JOHN H. BISSELL.

[ Read at the Michigan Semi-Centennial Celebration, Lansing, June 15, 1886.]

The abundant natural supply of fish in the waters of this State has played so important a part in its settlement and development that any history of the State, or its people, which omitted mention of its fish or fisheries, would be incomplete. In the present and near future the operations of the State's establishments for fish-culture, are, and will be, useful and important factors in the further development of the State, and assist in solving one at least of the urgent economic problems which must be met by every community as its population increases,—that of cheap and wholesome food supply.

We know something of the great quantities of fish that were found in our waters by the early settlers, and those who came to trade with the Indians before any permanent settlements existed outside of the fur trading posts, from the accounts that have been happily preserved for us in that charming field of history, the discovery, explorations and settlement of "New France." The great abundance of fish during those times is also evident from the fact of their easy capture, in comparatively large quantities, by the rudest of fishing appliances. The Indians of this region lived very largely upon fish; and so, too, did the fur traders. Their highways were the lakes and rivers which served as well supplied larders, always at hand. Jacques Cartier says, in 1535, the Indians on the St. Lawrence River "had in their houses vessels as big as any butt or tun in which they preserved their fish." From which it is evident the fish were captured not only for the summer use, but to carry them through the winter. Other writers of the sixteenth and seventeenth centuries have told us of the periodical migration of Indian tribes, living in Upper Canada, to convenient places on the lakes and rivers, to lay in stores of fish for their winter use. La Hontan, a French officer who visited the lakes in 1688, mentions a tribe of Indians "who procured their subsistence mainly from the fish which abounded at the foot of the rapids" of the Ste. Marie's River. Pere Marquette (1671), La Salle (1679) and Charlevoix (1721) made frequent allusions in their narratives, to the bountiful supply of fish and its recognized importance to themselves and to the natives.

The earliest notice I have found of the fish in Lake Erie is by Baron La Hontan in 1688. La Hontan says: "It abounds with sturgeon and white-fish, but trouts are very scarce in it as well as the other fish that we take in

the lakes of Huron and Illinese" (Michigan). Down to the time of the organization of Michigan as a State, all sources of information now attainable agree in the statement that the fish were so plentiful the supply was deemed inexhaustible. That was before the days of rapid and improved methods of transportation, the absence of which necessarily restricted the market. That was, also, before the introduction of modern fishing appliances. Then the catching of fish was for home consumption entirely, and of course with a thin and scattered population the demand was a limited one, easily supplied from time to time. The apparatus then used in fishing was limited in quantity, rude in construction, and as compared with modern fishing rigs as the boy's sail-boat to an iron steamship. From the earliest settlements to about 1830, industrial fishing was almost exclusively confined to the Indians and the employés of the Hudson's Bay, American and Northwest Fur Companies; the former organized in 1696, the latter in 1783. These companies were established for prosecuting fur trade with the Indians, the first great incentive to exploration and settlement of the upper lakes; but, as that industry became less profitable, they turned their attention to catching and trafficking in fish. *Blois' Gazetteer of Michigan*, published in 1835, says of the fish product of the great lakes: "Their quantities are surprising and apparently so inexhaustible as to warrant the belief that were a population of millions to inhabit the lake shores, they would furnish ample supplies of this article of food without sensible diminution." We may smile at such a belief now with the experience of what fifty years of fishing have done, but the statement probably embodied the general opinion of the community of that day upon this subject.

Mr. Lanman, in his history of Michigan, published in 1839, says that then the lakes abounded with fish of various kinds, mentioning sturgeon, Mackinac trout, muskallonge, and whitefish, the latter only being important as an article of commerce. At that time industrial fishing was mainly confined as to locality, to the Detroit, St. Clair and Ste. Marie rivers, the Straits of Mackinac, the extreme southeastern end of Lake Superior and Saginaw Bay. "Whitefish," he says, "were caught in large quantities around Mackinac, Sault Ste. Marie and the other waters connecting the great lakes. They are packed in barrels and transported to New York and Ohio."

The Detroit river formerly maintained extensive and profitable white fisheries. The fish were not only abundant but of a superior quality. These fish, although sometimes called the Detroit River whitefish, are really Lake Erie fish. They pass the greater part of their lives in Lake Erie, feeding and living there, and only moving up the river late in October, through November and part of December, for the purpose of spawning along the channel banks of the river. It must not be understood that all the whitefish in Lake Erie make Detroit river their breeding grounds, for vast numbers of them found suitable spawning places on the reefs, ledges and shoals about the islands at the western end of the lake. As the whitefish possesses in common with all the members of the salmon family, to which it belongs, the instinct to return and deposit its ova in the place of its own nativity, it may not be inappropriate to designate such of the Lake Erie fish as seek the river for the purpose of reproduction as the Detroit River whitefish, although no structural difference distinguishes them from the other whitefish of the lake.

As late as 1836 and 1837 such statistics as we have indicate that the

Detroit river yielded nearly one-half of the total number of pounds of fish caught in the great lakes for those years. In 1859 the value of the catch in the river was put at \$75,000, all whitefish. In 1867 Mr. George Clark, a man of great experience and an accurate observer, estimates the yield of the river at 500,000, averaging in weight three pounds. The Board of Trade Review put the number of whitefish received at Detroit in 1863 at over 900,000. This would, of course, include nearly all of the fish caught in Lake St. Clair, besides those taken in the Detroit river.

Mr. Ianman's "Red Book" of 1871 notices that the whitefish are becoming scarce in all the rivers. The account says that "formerly as many as 8,000 fish have been taken at a single haul of a seine. At present (1871) 2,000 is considered a big haul." To note and emphasize the difference which has come about in these fisheries in the past fourteen years, let me call your attention to the fact that one of the best fisheries of the river, in 1885, produced less than 2,000 whitefish for the entire season's fishing.

The River St. Clair has always produced great quantities of fish, the pike-perch or wall-eyed pike being the most abundant. In 1830, and for a number of years thereafter, immigration to the shores of the Detroit and St. Clair rivers increased very rapidly. The settlers found it difficult to obtain a supply of other food, and from necessity were largely dependent upon the product of the fisheries. The Rev. O. C. Thompson, in a paper read before the Detroit Pioneer Society in 1828, says, "More and better fish were taken from the St. Clair river than at any other fisheries, and the fish were larger than those of the Detroit river," and they were sold at \$1.50 per hundred fish. The St. Clair fisheries have passed into history (as have most of those on the Detroit river), excepting, perhaps, two or three points where the pike-perch or pickerel, as they are locally named, are caught by seining in limited numbers. The present season, which closed last week, has proved the poorest ever known. From the earliest times of which we have any record, the Lake and River St. Clair have been noted for the abundance and good quality of their fish, and even now the St. Clair flats are famous for black bass fishing.

The first industrial fishing on Lake Huron was commenced in 1835, with small sail boats and gill nets. The principal product was whitefish and salmon trout, which were salted and sold in Detroit.

The great fur trade which centered at Mackinac early brought into prominence the fishing grounds of that locality. From its great abundance there the lake or salmon trout was named the "Mackinac trout." Father Marquette mentions besides the whitefish, "sturgeon, herring and three varieties of lake trout," as abounding in the waters of the straits, and fifty years later Charlevoix was surprised by the number, and charmed by the qualities of the whitefish of those waters. The experience of one fisherman will illustrate most strikingly the change which the use of modern fishing apparatus has wrought in these waters.

Mr. Noel La Ville informs us, that he began fishing at Mackinac in 1843 with 12 gill nets, and could then take more fish than he can now with 240 gill nets. The value of the Mackinac catch has averaged about one-tenth of the total product of our waters until 1873, since which time its relative importance has steadily declined, though not in a more marked degree than other points once as prolific.

No figures representing the fishing products of Lake Michigan are found

earlier than 1859, at which time Mr. Strickland's "Old Mackinac" places the catch at 30,500 barrels, valued at \$270,000, and the twine in use in the Michigan waters of the lake at 6,670 gill nets, no steam vessels being then used there.

As late as 1871 Lanman's "Red Book" classes Beaver Islands, Green Bay, and other points on the east shore of Lake Michigan as inferior in product to Mackinac, Detroit river, and the west shore of Lake Huron. A very striking change is reported in the relative qualities of whitefish and herring in Green Bay, on the Menominee shore, during the past ten years. In 1875 whitefish comprised three-fourths of the catch, in 1885 the herring were about seven-eighths of the total.

But little is known of the fishing industry of Lake Superior prior to 1833. Blois' Gazetteer published that year reports "the only productions of the Upper Peninsula which are a source of profit, are the fish and furs, the latter is on a decline, but the former gives evidence of an inexhaustible supply of the finest quality." In 1841 the American Fur Company took two schooners over the rapids of the Ste. Marie to use in fishing on Lake Superior.

From the foregoing it appears that around our coast of two thousand miles, at the time Michigan became a State, the waters were teeming with fish in quantities deemed inexhaustible by the people of that generation. Fifty years have made as great a change in those fisheries as has been manifested in some other industries, but the change here has been an unfortunate one. As reliable statistics as could be found of fishing product prior to 1875 are given in a note to this paper; a comparison of them very briefly, with a valuable report made by Mr. Lyman A. Brant, as statistical agent of the State Board of Fish Commissioners, on the fishing season of 1885, will enable us to gather a lesson worth learning. For example, take the east shore of Lake Michigan. It appears that in 1859 this coast yielded 17,200 barrels of fish; in 1885, 12,789; in 1859 the fishing was done with 5,350 gill nets and 58 sail boats; in 1885 there were in use 11,074 gill nets, 107 pound nets, operated by 23 steam tugs and 91 sail boats. While the capacity of the apparatus was increased in efficiency more than 200 per cent., the product fell off more than 35 per cent. The earlier operations were conducted comparatively near the shore, those of the last season, with improved sail boats and steam tugs, 25 and 30 miles out into the open lake. With a coast line the same in both cases the acreage of waters covered is probably more than trebled.

Mr. Lanman's "Red Book" of 1871 estimates the total fish product of the State as \$1,000,000 per annum. The Michigan Census Report in 1874 places the catch of 1873 as 114,669 barrels, which at the prices ruling then would make the value of the product something over \$1,000,000.

The catch of 1885 was 26,381,875 pounds, or in barrels 109,923, valued at first cost at \$791,456, to gather which required over 1,800 men, 1,109 pound nets, 27,635 gill nets, 333 fykes and seines, with 68 steam and 725 other boats, and an invested capital of \$1,200,000 (the estimated amount of capital invested in our fisheries in 1873, by the census return was \$334,091).

The most complete investigation into the value and extent of catch, capital invested, and other points connected with the fisheries, of which any record has been found, was that made under the direction of the State Fishery Board in 1885; and it is desired to make public acknowledgement of the intelligent and untiring efforts of the agent, Mr. Brant, for the valuable

service to the State. The common methods of fishing prior to 1830 were with spear, hook and line; dip nets, seines were used to some extent, and at a few points upon the upper lakes gill nets were used as early as 1781. The Indians of the upper lakes used gill nets made from strips of elm bark. In McKenzie's *Voyages* is found a good description of the stone and float gill nets, which correspond exactly to many nets of that kind still in use at points on the upper lakes. McKenzie's nets were sixty fathoms long by fifteen meshes of five inches in depth. The gill nets now generally used have a leaded line upon the bottom, with cork floats on the upper line to which the net is fastened.

Pound nets were introduced into Lake Erie between the years 1840 and 1850, and were first used in the upper lakes, about the Straits, in 1858 or 1859. Their increased use can be judged from the number reported in 1885, being 1,109.

A glance at the reported product after the introduction of pound net fishing, shows plainly the effect they have had upon the fisheries. In 1859, the year of their introduction, the product increased sixty-nine per cent. over the average preceding five years. In 1860, when they came into more general use, an increase of 244 per cent. over the average of the preceding six years was shown, and about 127 per cent. over that of 1859. The years 1861 and 1862 show a marked decrease from the yield of the two preceding years. Unfortunately we have no reliable figures at hand or to be obtained which would bring the comparison further down by years consecutively, but we have the general results of 1885, which show conclusively that with the increase of net and area of waters fished, the product has not risen in anything like due proportion, but on the contrary exhibits a large ratio of decrease. No waters can long withstand the indiscriminate use of this kind of net.

The area of land comprised in the State of Michigan is 56,457 square miles. The superficial area of water within the territorial limit of Michigan, over which the State has complete executive, legislative and judicial jurisdiction, is not far from 33,000 square miles. Our coast line, including bays and islands, is 2,000 miles in length. The value in money of the fishing product of these waters in 1885 was about \$800,000. The product of the same fisheries with the same efficiency of apparatus as in 1885, if the quantities of fish available had been equal to what we have seen they were at any time previous to 1859, could not have been less than twelve to fifteen millions of dollars.

The varieties of fish indigenous to our waters in the order of their commercial value are: Whitefish, lake trout, pickerel, herring, sturgeon, perch, bass, pike, catfish and suckers. The literature of this subject is so complete in these days, when every State in the Union is publishing fishery reports, besides the numerous exhaustive treatises published by the United States government through its fish commission, that any description of the characteristics, qualities and habits of these well-known varieties would be an unparadonable repetition of what is generally known. I therefore pass to fish-culture, as it has been, and is, in Michigan, and as my experience and judgment teach me it ought to be in this great State in the near future.

The earliest effort to rear whitefish by artificial methods was made in 1857 by some gentlemen in Connecticut; but it failed, as most first experiments do.

The first experiments in Michigan were undertaken by Mr. N. W. Clark,

at Clarkston, Oakland county, in 1869, and were attended with enough success to induce him to repeat them the following year. The eggs were procured from the fishery of Mr. George Clark, opposite Ecorse, Detroit river, and the result was better than in 1869. In 1871, having improved his quarters and learned that in temperature of water he must come as near as practicable to natural conditions, he impregnated about one-half million of eggs, and hatched, in a healthy condition, about fifty per cent. In 1872 the number of eggs taken was one million, of which nearly one-quarter million were successfully shipped to California in a partly developed state, for hatching and planting there, by the United States Fish Commission. These experiments were made with the apparatus then commonly used in hatching trout, consisting of a series of shallow trays having wire screen bottoms, upon which the eggs were spread, placed in a long trough, through which the water flows with a gentle current. Contemporaneous experiments were being prosecuted in Canada and New York, which somewhat aided in the general results. In 1872, Mr. Holton, an assistant of Mr. Seth Green, in New York, devised a great improvement in hatching apparatus, which permitted the handling of a much larger quantity of eggs. It consisted of a deep box in which the trays were placed on each other, the water being introduced from the bottom, and circulating upwards through the wire bottoms of the trays. Shortly after that, Mr. N. W. Clark invented a hatching apparatus in which the water was taken from the top and run down through the trays, and was allowed to escape into the next box and repeat the same operation.

In 1870 some leading fishermen of Detroit had erected temporary troughs, which they supplied with ova, but it was readily seen that the work must be undertaken for the supply of the great lakes, if at all, by the State government, and efforts to that end were accordingly made, but without success. This effort to induce the State to engage in fish-culture was the best demonstration that could be made that the fisheries were declining, and resort to artificial aid was required to preserve the stock of fish. Mr. J. P. Clark, Mr. George Clark, Mr. A. M. Campau and Mr. James Craig of Detroit were the promoters of this effort. The success attending the whitefish experiments interested a number of observing men, who took the time to urge the subject of fish culture as a branch of public business upon the attention of the Legislature, with the result that in 1873 an act was passed constituting a State Board of Fish Commissioners. While this step was urged by many intelligent citizens, the influence of Gov. Bagley was probably more potent than that of any other, and by the act the Governor was made one of the Commissioners. Besides the Governor, the first Board consisted of Mr. George Clark, of Wayne, and Mr. A. J. Kellogg, then of Allegan county. Mr. George H. Jerome, of Niles, who had at first been appointed a Commissioner, resigned and accepted the position of Superintendent of Fisheries, and vigorously inaugurated the work which has since made Michigan somewhat conspicuous as a leader in this department.

During the winter of 1873-4, before the State had established its hatching stations, one million and a half of whitefish ova were hatched for the State by Mr. N. W. Clark, at Clarkston, and the following year about two millions were hatched in the same way. During these first years of the Commissioner's work, by the courtesy of the U. S. Fish Commission, Michigan received considerable allotments of ova of the Atlantic and California salmon, and of

the fresh water salmon of Maine, all of which were hatched at the State hatchery, then established at Pokagon, in Cass county. These fish were planted in many brooks and rivers, and some lakes.

True to their instincts, they left the streams, dropping down into Lakes Michigan, Huron and Erie, and not much trace of them has since been found. A few have been caught at different times for some years, and even last season two or three were reported by fishermen. We do not regard it as conclusively proved that the Atlantic salmon cannot be established in the great lakes above Niagara Falls. What we do know is that the experiment was made with so few fish, for the size of the waters, that it would only be surprising if it proved anything, which it does not. The Schoodic salmon, on the other hand, in the case of one lake in Kalkaska county, have made a marvelous growth, from which those competent to form an opinion are confident of the ultimate establishment of this fish in some of our large northern interior lakes, as well as in the waters of the Straits and Lake Superior.

In 1875 the whitefish work was started in Detroit, under the immediate supervision of Mr. Oren M. Chase. Nearly ten million of eggs were laid in that fall for hatching by the Holton Box method. The work of that and the three succeeding years is important, principally, for the experience it furnished Mr. Chase, leading, as such experience did, to the most valuable improvement which has yet been discovered in hatching whitefish eggs, or other fish eggs of similar specific gravity and habit. The older methods were expensive and cumbersome when applied to extensive operations. They were all, however, successive steps of progress.

The invention of Mr. Chase was a glass jar, with a capacity of from one to one and a half gallons, into which the water was introduced through a glass tube, bell-shaped at the bottom, resting on small knobs or feet, which permitted the water to escape upwards, through the jar, on all sides, to be discharged over a metal spout. This upward current of the water gives a gradual but constant motion to the eggs, which is necessary to prevent adhesion, and is more natural than nature. The flow of water separates the bad from the good eggs, and does away with constant manipulation, which is expensive and inconvenient, and makes it possible to handle a large number of eggs in a small space, the water doing the greater part of the work. The Chase Automatic Jar makes it possible to produce, at a very reasonable cost, enough young fry to restock the depleted fisheries of the great lakes. The average capacity of the glass jars used in the whitefish operations at Detroit and Petoskey, is 134,000 eggs. The present whitefish operations are conducted at Petoskey with 208 jars, and at Detroit 312 jars, giving a total capacity of 69,680,000 eggs each season, which exceeds the amount of any of the other States, and is only exceeded by the general government fishery work. The average loss on the first count is from 10 to 15 per cent.

The most popular department of fish-culture is the rearing of brook trout, because its results are more quickly seen. Already in many counties in the northern, central, and western parts of the lower peninsula good trout fishing is found in streams where this fish was unknown before it was planted by the State. The trout work was conducted at Pokagon until 1880, when that property was given up and a location made at Paris, Green township, Mecosta county, where the State has acquired title to 119 acres of land, for the purpose of controlling suitable streams. Here extensive ponds have been and are being constructed for the purpose of holding stock fish for

breeding, and the streams utilized as wild nurseries. The station at Paris is within a quarter of a mile of the depot of the Grand Rapids and Indiana railroad, convenient shipping facilities being important for the extensive work done there.

An abundance of brook trout serves two desirable purposes for the people, in furnishing them nutritious food to vary the monotony of farm fare, as well as giving an opportunity for healthful sport; and, secondly, in attracting visitors to the localities for fishing, whose expenditures of money help the business of the community.

The present State fishery establishment consists of a Board of three commissioners appointed by the Governor and a force of about nine men regularly employed, the Commission having an office in Detroit, with a secretary whose entire time is devoted to the work of the Commission. The stations are at Detroit, where the culture of whitefish and pickerel is conducted. This house has a capacity of 42,000,000 of whitefish. Its capacity for pickerel work is greater than the number of eggs obtainable has ever permitted, the largest take of pickerel eggs having been 28,000,000; at Paris, Mecosta county, where all kinds of trout work is carried on, including experiments with the grayling. This station has a capacity for handling 1,500,000 brook trout, 800,000 lake trout, and all the land-locked salmon and grayling that can be procured; at Petoskey, for whitefish, with a present capacity of 26,000,000; at Glenwood, Cass county, where there is located a station for the cultivation of German carp, which station has a capacity fully equal to any demands the State may make upon it. Extensions of this work, which are contemplated by the Commission as necessary, will be made as soon as funds are provided, enabling the Commission to engage in the propagation of muskallonge and black bass, for the rearing of which Michigan has most suitable waters. The time is near at hand when we shall be called upon to save the sturgeon fishing of the great lakes, the sturgeon bringing a higher average price in the market to-day than the whitefish or trout.

What is the significance of these facts? Ten times the space might easily have been filled without exhausting the authorities or facts. Such facts and their meaning, as one charged with a measure of responsibility in the supervision of the State fisheries, I deem it my duty to lay before this audience. Even the briefest historical notice of the fisheries leads inevitably to one conclusion, and forces upon us the urgent inquiry, can our fisheries now be saved, or is their ruin inevitable? While we have not yet learned all there is to know about the culture of fish and the artificial propagation of them, enough is known, scientifically and experimentally, to place the practical art of fish-culture beyond the domain of mere curious research, and its results are already sufficiently demonstrated to enable us to answer without hesitation, that if given sufficient support by the State government, we shall find a reasonable and sufficiently affirmative answer to the inquiry above suggested.

When I speak of fish-culture as furnishing the sufficient remedy for the evils already pointed out, I mean to include in the term not only the artificial propagation of fish, but also the protection of them by reasonable municipal regulation until they are marketable; and in the combination of these two things we have the complete definition of fish-culture as a practical art. The demonstration of what fish-culture can do for the State is not generally understood. There are sufficient reasons why it has not yet been able to



make a complete demonstration of what it can ultimately do by accomplishing all the results that some of its enthusiastic friends have looked for. To satisfy any reasonable man that fish-culture can again restore our fisheries and fill the great lakes with marketable fish, it is not necessary that that fact should be actually done. If it is possible to restore the fisheries at two or three average places, there is no reason to doubt that when carried on upon a sufficient scale, it will be able to work the same beneficial results, at least for all waters similarly situated. In the sense that a complete demonstration can only be made by accomplishing the whole result sought, fish-culture has not yet had a fair chance.

1. It has not been conducted upon an adequate scale. Where we are now hatching about 50,000,000 of whitefish per year, we need to hatch from six to eight times that number to restore the wasted grounds, as well as to replenish and keep good the stock in those waters that are yet productive.

2. Again, artificial propagation has not had a fair chance in point of time. It is only within the first three years of the second decade of its existence, say from 1882 or 1883, that the practical operations of fish-culture have been anything more than the merest experiments. It is only within that time that the State has hatched and planted over 15,000,000 of whitefish in any one year. The same period will also cover the most extensive operations of the United States Fish Commission in that direction. The force of this will be readily appreciated when it is understood that from our present knowledge we have no right to expect important results from these plants before the expiration of four, probably five, and possibly six years from the time they were made. Operations during the first decade were, as I have said, but experiments, and they were successful beyond anything we could in reason expect. The only places where they were not entirely successful were in some of the inland lakes, where, with our present knowledge of the habits and needs of whitefish, those fish would not now be planted. But there are, without doubt, quite a large number of interior lakes where whitefish can be grown successfully and in large quantities. It must be remembered in judging of the results of fish-culture that the ruin caused by wasteful and unconscionable methods of fishing, the results of which fish-culture is called upon to repair, has been going on for thirty or forty years; and it is always more difficult to cure than to prevent disease, whether physical, political or economical.

3. Again, fish-culture has not had a fair chance, because we have lacked proper municipal regulations of the methods of fishing. It is not enough that we should be able to put into the waters of the lakes each year enough young fish to take the place of the adults captured and marketed. The fish must be protected until they come to mature or marketable age, otherwise our work will be lost. Artificial propagation alone cannot accomplish the result. Neither can legal regulation do it alone, within a period that will avail anything for one generation, and possibly not even then. The two things are mutually dependent conditions. They must concur to assure valuable and lasting success.

There is not time here to review the arguments or state in detail what regulation is needed, but only to suggest that the destruction of immature fish must be prevented, and discretionary authority given to fishery officers to prohibit fishing at times and in places where unmarketable fish will be destroyed, and some equitable system of license as incidental to municipal

regulation which will furnish the means to pay the necessary cost, not only of regulation, but ultimately of artificial propagation.

An important condition, which cannot be provided for by statute law, is the spread of reliable information regarding the purposes and operations of the State's fishery department among the people of the State, which will create a healthy public opinion in support of the laws, and secure their strict and just enforcement. The practical art of fish-culture, carried on under the conditions above indicated, can make the barren waters of this State productive again, arrest the depletion of fisheries now valuable, and cultivate to its natural capacity of productiveness, for the benefit of the State, this great public domain. The waters are here and cannot be alienated. Shall not the State cultivate them?

## SCHEDULE 1.

*Fishing Statistics for the Year 1860.—From Census Reports.*

Counties.	Capital.	Bbls.	Value.	Counties.	Capital.	Bbls.	Value.
Bay.....	\$15,000	6,000	\$48,000	Manitou.....	\$7,000	6,000	\$42,000
Berrien.....	6,200	3,375	26,500	Marquette.....	1,000	620	3,660
Chippewa.....	9,000	3,200	19,600	Mason.....	4,100	1,130	7,800
Delta.....	5,700	2,509	15,268	Oceana.....	2,200	960	6,650
Grand Traverse.....	200	86	688	Ontonagon.....	2,100	1,000	6,000
Huron.....	9,800	4,200	30,690	Ottawa.....	8,000	5,800	34,600
Leelanaw.....	4,060	1,326	10,608	St. Clair.....	725	860	5,090
Mackinac.....	47,000	17,848	108,388	Wayne.....	54,700	3,375	29,300
Manistee.....	1,600	793	6,344				
Total.....					\$178,375	59,057	\$395,636

## SCHEDULE 2.

*Statistics for the Year 1863, by Counties.*

Counties.	Bbls.	Capital.	Counties.	Bbls.	Capital.
Alpena.....	2,000	\$8,000	Mason.....	825	\$1,200
Bay.....	792	1,750	Menominee.....	1,002	5,000
Berrien.....	1,750	3,000	Monroe.....	2,050	4,180
Cheboygan.....	1,200	1,200	Muskegon.....	1,000	1,200
Chippewa.....	1,216	4,085	Oceana.....	100	200
Delta.....	130	400	Ontonagon.....	85	300
Emmet.....	208	995	Ottawa.....	1,483	4,675
Houghton.....	347	725	Sanilac.....	2,045	3,600
Huron.....	700	3,000	Shiawassee.....	48	—
Iosco.....	6,000	8,000	St. Clair.....	575	800
Keweenaw.....	50	200	Tuscola.....	100	800
Leelanaw.....	380	860	Van Buren.....	150	600
Mackinac.....	9,000	60,000	Wayne.....	3,822	21,649
Manistee.....	287	500	Unorganized Counties.....	2,600	8,500
Total.....				*39,488	\$145,429

\* It will be noticed that some of the most important counties in the State for fish product (St. Joseph, Saginaw and Grand Traverse) made no returns for this year.

## SEVENTH REPORT—STATE FISHERIES.

## SCHEDULE 3.

Statistics for Year Ending June 1, 1870, by Counties.

Counties.	Value.	Bbls.	Counties.	Value.	Bbls.
Alcona.....	\$3,630	440	Leelanaw.....	\$800	100
Allegan.....	1,461	143	Mackinaw.....	103,604	10,172
Alpena.....	37,700	3,800	Manistee.....	4,500	892
Antrim.....	3,080	561	Mason.....	5,544	593
Bay.....	9,850	1,015	Menominee.....	34,771	3,575
Benzie.....	1,200	120	Monroe.....	30,490	1,790
Berrien.....	37,750		Muskegon.....	3,950	375
Cheboygan.....	13,450	1,575	Oceana.....	2,000	200
Chippewa.....	18,668	2,560	Ontonagon.....	5,840	
Delta.....	15,399	1,711	Ottawa.....	36,990	3,100
Emmet.....	23,000	2,899	Sanilac.....	28,250	3,425
Grand Traverse.....	700		St. Clair.....	4,240	655
Houghton.....	13,400	1,650	Van Buren.....	6,550	675
Huron.....	15,905	2,128	Wayne.....	14,106	400
Iosco.....	92,800	9,300			
Totals.....				\$569,623	58,354

Berrien, Grand Traverse and Ontonagon counties made no returns.  
 Number of fisheries reporting, 243.  
 Men employed, 961.

## SCHEDULE 4.

The earliest statistics of the commercial value of the fisheries which have been obtained are from Blois' Gazetteer of Michigan (1838), and do not include returns from the Upper Peninsula:

	Barrels.	Per Bbl.
1830.....	8,000	\$5 00
1836.....	11,480	10 13
1837.....	13,500	9 22

These fish were taken on the Detroit, St. Clair and St. Mary rivers, the Straits of Mackinaw, the southeastern part of Lake Superior and Saginaw Bay. The varieties are given for two years only, as follows:

	White and Trout.	Pickarel.	Herring.
1836.....	8,300	2,500	600
1837.....	9,500	3,400	600

The whitefish and trout are given together in the statistics. Of the whitefish, 4,000 bbls. in 1836 and 2,500 bbls. in 1837, were taken in the Detroit river. The trout were caught with hooks principally, the others with seines and gill nets. The pickerel were mainly from Saginaw Bay and St. Clair river.

Population of Michigan in 1830, 28,000; 1836, about 60,000.

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Roberts, in sketches of Detroit, estimates that 18,600 bbls. were shipped from there in 1854; that 35,000 bbls. were packed in the State in 1840, and 100,000 bbls. of all kinds in 1854.

	Barrels.	Value.
Port Huron to Point Au Barques (mostly white).....	3,000	\$25,000
Au Sable (½ white, ½ trout).....	6,000	50,000
Thunder Bay and vicinity (mostly white).....	6,000	50,000
Saginaw Bay and River } pickerel	2,000	
trout and white	1,500	32,000
Tawas (mostly white).....	800	5,000
Thunder Bay to Mackinaw (mostly white).....	500	4,500
Mackinaw (trout 1,875, white 8,525).....	7,500	62,000
Beaver Island group (nearly all white).....	7,000	59,000
Green Bay in Michigan (white).....	3,000	25,500
Between Detour and Sault (½ white).....	1,000	8,000
Little Traverse region.....	800	4,000
Ludington.....	1,500	12,000
Pentwater.....	2,000	16,500
Montague and Whitehall.....	1,500	12,000
Grand Haven.....	4,000	32,800
Saugatuck.....	2,000	16,000
South Haven.....	2,100	16,800
St. Joseph.....	3,500	28,000
New Buffalo.....	800	3,000
Michigan City (Michigan fish).....	3,000	30,000
<b>Totals.....</b>	<b>58,600</b>	<b>\$492,100</b>
The number of barrels caught in Lake Erie, including Maumee Bay, Detroit and St. Clair rivers and Lake St. Clair is not given, but its value is.....		
		106,000
		<b>\$598,100</b>

The total capital invested in fisheries at points named above is given at \$252,000.

	Nets.	Boats.		Nets.	Boats.
Little Traverse.....	300	6	Grand Haven.....	800	8
Ludington.....	600	8	Saugatuck.....	600	6
Pentwater.....	750	10	South Haven.....	600	6
Whitehall.....	500	5	St. Joseph.....	1,200	9
<b>Totals.....</b>				<b>5,360</b>	<b>58</b>

The same places on the east shore of Lake Michigan had in service in 1885 the following rigs:

	Gill Nets.	Pound Nets.	Steam Tugs.	Fish Boats.
Little Traverse region.....	1,010	33	2	21
Ludington.....	494	4		9
Pentwater.....	181	19	1	11
Whitehall.....	445	14	1	11
Grand Haven.....	1,906	12	4	20
Saugatuck.....	1,017	12	5	9
South Haven.....	775		1	2
St. Joseph.....	2,814	13	8	8
Grand Traverse region.....	2,482	25	2	53
	11,074	182	25	144

The Grand Traverse region includes Traverse Bay, Frankfort, and points on the Lake shore south to Manistee, for which no returns were given in 1859.

## SCHEDULE 6.

The catch for the points named in 1855, was:

From whom Bought.	Whitefish, Pounds.	Lake Trout, Pounds.	Herrings, Pounds.	Other Kinds, Pounds.	Total Pounds.	Equivalent in Bbls.
Little Traverse region.....	198,457	150,539	31,995	28,378	409,369	1,708
Ludington.....	41,621	17,230		500	58,851	245
Pentwater.....	52,347	23,189	2,950	68,258	146,744	611
Whitehall.....	15,386	8,087	7,927	80,438	111,838	466
Grand Haven.....	83,288	109,655	130,438	104,993	428,372	1,785
Saugatuck.....	148,237	52,750	100	116,000	315,087	1,313
South Haven.....	13,500	9,000		1,000	23,500	98
St. Joseph.....	285,818	321,992	5,000	108,549	716,359	2,985
	886,654	694,442	178,408	503,116	2,210,130	9,209
Grand Traverse region.....	594,968	247,443	3,900	12,781	859,092	3,580
	1,431,622	939,885	182,308	515,897	3,069,112	12,879

The above table is made up from the returns actually made to the Michigan Fish Commission, and while probably falling some below the actual catch, is undoubtedly the fullest ever yet gathered. The returns for 1859 were in barrels of 200 pounds, while the returns for this year were in pounds, as the fish were sold fresh. For the purpose of comparison, the number of pounds has been reduced to barrels, allowing 20 per cent for shrinkage and offal, which is probably less than the actual loss. The calculation is based on 240 pounds of fresh fish with entrails only removed for 200 pounds of salt fish.

## SCHEDULE 7.

The following figures are given in the Michigan Census Report for 1874 as the catch for 1873:

	Bbls.
Lake Erie and Detroit river.....	12,110
St. Clair Lake and River.....	1,217
Sanilac and Huron Co.'s (Huron Peninsula).....	1,900
Saginaw Bay and River.....	12,370
Saginaw Bay to Cheboygan.....	25,170
Mackinaw.....	10,114
East Shore of Lake Michigan.....	27,052
Green Bay.....	9,961
North Shore of Lake Michigan to Detour.....	8,884
Sault Ste. Marie.....	5,683
Balance of Lake Superior.....	258
	<hr/> 114,669 <hr/>

About 28,000,000 pounds as at present sold fresh, estimating 200 pounds per barrel and a shrinkage of twenty per cent. between salt and fresh fish.

The amount of capital invested was given at \$334,091, but nothing said of number or kind of nets or boats.

The shipments of fish from Alpena in 1874 were 3,749 packages of salt and 1,440 tons fresh. A fleet of 200 fish boats was engaged in and about the straits, including the Beaver Island group. Each boat had from 50 to 100 gill nets, and they averaged about 200 pounds per boat per day. The lake fisheries were then declared to be second only to the cod fisheries of the Atlantic coast.—*Vol. 6, Pioneer Reports, p. 188.*

J. A. Leggett, mayor of Grand Haven, reported that there were in the business at that place in 1875 five tugs and eight sail boats. The total product for that year was 1,185,000 lbs., at 4c., and 10,000 gallons of oil, at 55c. per gallon. Number of men employed, 114. The product of Saginaw Bay and river for the same year was 22,000 bbls.—*McCracken's Statistics of Michigan, pp. 75-6.*

Prices for salt whitefish for the years named averaged as follows at Detroit:

Year.	Price.	Year.	Price.	Year.	Price.
1855.....	\$9 12½	1859.....	\$7 44½	1864.....	\$15 80
1856.....	9 86½	1860.....	7 96	1867.....	11 00
1858.....	7 31¼	1862.....	6 05	1868.....	14 75

(From Haddock's Board of Trade Reports.)

## SEVENTH REPORT—STATE FISHERIES.

## SCHEDULE 8.

The catch for 1885 actually returned to the Fish Commission, by 432 firms, employing 1,789 men, was as follows:

Whitefish .....	Lbs. 7,455,459
Trout .....	4,881,273
Herring.....	4,633,135
Bass.....	35,819
Other kinds.....	4,815,783
	<hr/> 21,821,469
Reported, but not classified .....	1,854,000
	<hr/> 23,675,469
Approximate catch of fishermen not reporting.....	2,706,406
	<hr/> 26,381,875
Or 13,190 tons, value at 3 cents per lb .....	\$791,456 25

The following nets were in use:

	Reporting.	Not Reporting.
Pound nets.....	1,004	105
Gill nets.....	24,885	2,800
Seines.....	59	4
Fykes.....	220	

	Fathoms.	Feet.	Miles.
The gill nets measured .....	1,588,862	9,533,112	1,805½
The pound nets measured.....	177,440	1,064,640	201½
The seines measured.....	4,909	29,454	5½

## CAPITAL INVESTED.

This table is the best approximation that can be made, and is probably within the actual amount; it is based upon the observation of the agent, and not on reports of owners.

Value of nets .....	\$501,142
Value of boats.....	319,746
Value of docks and buildings.....	256,382
Value of other apparatus.....	56,690
	<hr/> \$1,133,970

This includes no lands for fishing coast or grounds.

#### 4.—IN MEMORIAM.

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At a regular meeting of the State Board of Fish Commissioners held December 15, 1885, the following minute was adopted and ordered spread upon the records of the Commission, in memory of George Henry Jerome, late of Niles, a former member of this Board, and the first State Superintendent of Michigan Fisheries:

##### GEORGE HENRY JEROME

Was born at Pompey, Onondaga county, N. Y., October 23, 1818. His parents, Ira and Irene (Cross) Jerome, were both of American birth and English extraction. Mr. Jerome entered Hamilton college, where he graduated in 1842, then entered upon the study of law. July 9, 1846, he married Miss Charlotte J. Dana, of Oswego, N. Y., a sister of the late Cyrus Dana, of Niles.

Soon after his marriage Mr. Jerome removed to Niles and entered upon the practice of his profession, but he soon accepted a magisterial office, which he found more lucrative than a practice, at Berrien, the remote county seat. As a magistrate he soon achieved the lasting friendship of his brethren of the bar, and the confidence and respect of all his fellow citizens.

In 1851 the growing greatness of Chicago attracted his attention, and he abandoned a profitable business, and the most agreeable social relations, to cast his fortunes in the whirl of that city. He remained in Chicago until 1856, engaging in real estate transactions; went from there to the capital of Iowa, where he became the proprietor and managing editor of the *Iowa City Republican*. While in this position Mr. Jerome was also for several years chairman of the Republican State Central Committee, and made himself felt in the affairs of the State and the policy of his party in the first years of the war.

As an express recognition of his services in this behalf, at the personal instance of President Lincoln, he was appointed assessor of internal revenue for a district embracing twelve counties, a position which he filled for four years in the most creditable manner, and then voluntarily resigned in favor of a meritorious and disabled colonel of the union army.

Returning to Niles, he selected a home, "Sabine Farm," in the southern suburb, overlooking the city and river and the highlands of the Pottawatamie reservation. Here he made him a home, tasteful and elegant in its appointments, and proverbial for its free-hearted hospitality. To those only who have been fortunate enough to share his home life, can be known the



peculiar charm and magnetism of his individuality. He impressed everyone with his overflowing good humor and jollity, while his genial wit, fund of anecdote, and skill as a story teller, made him one of the most companionable of men. He possessed to a remarkable degree the happy faculty of making every one who shared his hospitality feel that under his roof-tree there was no ownership; what was there was theirs, to be enjoyed to the last touch. His public relations to the question of creating a State Board of Fish Commissioners commenced in the winter of 1871. At that time a bill for that purpose was brought before the Legislature, and Mr. Jerome, hearing of it, went on to Lansing, unsolicited, and before the committee on fisheries, and at an evening session of the committee of the whole, gave his views of the importance and ultimate success of fish-culture as a State enterprise. The committee on fisheries unanimously reported a bill, but enough friends of the enterprise could not be found to carry it through. In 1873 the matter was again brought forward, and through the united efforts of such friends of the measure as Mr. Eli R. Miller, of Kalamazoo, Mr. George Clark, of Detroit, Mr. George H. Jerome, of Niles, Rev. J. G. Portman, of Berrien, Mr. N. W. Clark, of Clarkston, and the persistent and unwearied efforts of the friends of the measure in the House and Senate, the bill was carried through and became a law. Mr. Jerome came on, as before, at his own expense, spending considerable time, and with his voice and pen contributing largely to the ultimate success of the work. Governor Bagley was very enthusiastic over the passage of the bill, and in recognition of services rendered, appointed as the Board, Mr. George H. Jerome and Mr. George Clark.

As soon as the Board was organized it became necessary to select some competent person as superintendent; a number of names came before them, but none whom the Board deemed suitable for the place. At length, after much persuasion from his associates, Mr. Jerome was induced to resign his position as commissioner, and was at once elected superintendent, and entered upon his duties with the energy and zeal that characterized all his undertakings.

Recognizing the necessity for skilled labor and intelligence in the work to be undertaken, he visited that pioneer in fish-culture in America, Mr. Seth Green, and made known his wants. Mr. Green introduced him to the different men in his employ, and told him to "take his choice." With seeming prophetic judgment he selected Oren M. Chase, Mr. Green at the time making the significant remark that "he would rather he had taken any other one in the lot."

Returning with Mr. Jerome, Chase became at once his senior captain, and executed with fidelity his orders.

The task of organizing the work of the Board was pushed rapidly forward, and in 1875 he published the first report of the Michigan Fish Commission, which was such a clever work as to call forth the most flattering notices from all parts of the Union, and which contributed more to bringing the State of Michigan to the front as a fish-cultural State than the effort of any other one individual. He continued in the active exercise of his duties until the fall of 1882, when he resigned his office.

But his interest in the work did not end with his official retirement. He was the constant and conscientious adviser of his *protégé*, Chase, when he assumed the duties of superintendent, and no one mourned the untimely death of Mr. Chase with a sincerer sorrow than this sympathetic friend.

Mr. Jerome lived to see his early efforts crowned with marked success, and no heart in all the land rejoiced more sincerely than his in the recognized position accorded to the work he had done so much to forward.

Although he had reached the fullness of years usually allotted to life's work, still death found him a hale, hearty man, and he literally "died in the harness" at the age of 65, unvexed by lingering illness or the wasting decay of either mental or bodily vigor, and in summing up our memories of our friend no words seem more appropriate than those of the Persian poet:

And when \* \* oh, Sáki, you shall pass  
Among the guests star-scattered on the grass,  
And in your blissful errand reach the spot  
Where he made one—turn down an empty glass!

## 5.—TABLES OF PLANTS, TEMPERATURE AND CONDENSED INVENTORIES, ETC.

TABLE A.—*White Fish Plant for Year 1885.*

<b>Lake Michigan:</b>			
South Haven.....	4,480,000		
Frankfort.....	4,480,000		
Ludington.....	4,480,000		
Montague.....	3,760,000		
Little Traverse Bay.....	4,000,000		
			21,200,000
<b>Lake Huron:</b>			
Cheboygan.....	3,760,000		
Bay City (Saginaw Bay).....	3,760,000		
Caseville (Saginaw Bay).....	3,760,000		
			11,280,000
<b>Detroit River and Lake Erie:</b>			
Fort Fishery.....	3,760,000		
Grassey Isle.....	3,760,000		
			7,520,000
<b>Total</b> .....			40,000,000

TABLE B.—*White Fish Plants, 1886.*

*From Petoskey Station.*

Where Planted.		Name of Planter.	Date.	Number.
Little Traverse Bay.....	Petoskey.....	A. W. Marks.....	Feb. 22.....	3,150,000
		F. N. Trask.....		
Torch Lake.....	Spencer Creek.....	A. W. Marks.....	March 3.....	1,575,000
		W. H. Mills.....		
Torch Lake.....	Spencer Creek.....	A. W. Marks.....	" 6.....	1,575,000
		W. H. Mills.....		
Burt Lake.....	Indian River.....	A. W. Marks.....	" 10.....	3,150,000
		F. N. Trask.....		
White Lake.....	Montague.....	A. W. Marks.....	" 14.....	3,150,000
		W. H. Mills.....		
Mullet Lake.....	Topinabee.....	Marks and Trask.....	" 19.....	3,150,000
		A. W. Marks.....		
Lake Michigan.....	St. Joseph.....	W. D. Sargent.....	" 24.....	3,150,000
Pine Lake.....	Boyne City.....	Marks and Sargent.....	" 27.....	3,150,000
Little Traverse Bay.....	Petoskey.....	A. W. Marks.....	" 31.....	3,150,000
<b>Total</b> .....				25,200,000

TABLE B.—Continued.

From Detroit Station.

Where Planted.		Name of Planter.	Date.	Number.
Lake Michigan.....	Ludington.....	A. W. Marks.....	April 7.....	2,440,000
Lake Michigan.....	Grand Haven.....	A. W. Marks.....	" 12.....	2,700,000
Lake Michigan.....	Manistee.....	W. D. Sargent.....	" 14.....	2,800,000
Lake Huron.....	East Tawas.....	Eli Tinlan.....	" 15.....	2,350,000
Lake Michigan.....	Frankfort.....	W. D. Sargent.....	" 16.....	2,880,000
Detroit River.....	Fort Wayne.....	E. O. Chase.....	" 16.....	2,000,000
Lake Huron.....	Oscoda.....	M. J. McLennan.....	" 19.....	2,350,000
Detroit River.....	Grassery Isle.....	E. Tinlan.....	" 20.....	2,000,000
Saginaw Bay.....	Bay City.....	W. D. Sargent.....	" 21.....	2,880,000
Traverse Bay.....	Traverse City.....	A. W. Marks.....	" 22.....	2,320,000
Lake Huron.....	Cheboygan.....	W. D. Sargent.....	" 23.....	2,180,000
Lake St. Clair.....	Grosse Pointe.....	E. Tinlan.....	" 24.....	2,000,000
Straits Mackinac.....	Isle Mackinac.....	W. D. Sargent.....	" 26.....	2,880,000
Pine Lake.....	Boyne City.....	W. H. Mills.....	" 26.....	2,880,000
Lake St. Clair.....	Grosse Pointe.....	W. D. Sargent.....	" 28.....	1,760,000
Total.....				36,420,000
From Petoskey Station.....				25,200,000
From Detroit Station.....				36,420,000
Total.....				61,620,000

TABLE C.—*Plants of Brook Trout, 1885.*

County and Name of Waters.	Township Where Located.	Name of Depositor.	Date of Deposit.	Number of Fish.
<b>Allegan County:</b>				
Silver Creek	Plainwell	A. W. Whitcomb		10,000
Bay	Plainwell	Gilkey Bros.		10,000
Branch County:		O. D. Marks		10,000
Stream	Union City	A. W. Marks	M'ch 28, 1885	10,000
<b>Barry County:</b>				
Portage Creek	Parmelee	J. S. Miller	April 6, 1885	10,000
<b>Berrien County:</b>				
Private pond	Niles	P. B. Tuttle	M'ch 16, 1885	5,000
<b>Calhoun County:</b>				
Olinen's Lake, Spring and Har-	Battle Creek	N. A. Osgood	M'ch 23, 1885	10,000
mon's Brooks	Tekonsha	A. D. Eldred	M'ch 26, 1885	10,000
<b>Crawford County:</b>				
Au Sable River	Grayling	R. S. Babbitt	M'ch 6, 1885	20,000
<b>Clare County:</b>				
Middle Branch Tobacco River	Harrison	A. W. Marks	April 3, 1885	10,000
<b>Cheboygan County:</b>				
Little Sturgeon River	Indian River	A. C. Babbitt	M'ch 6, 1885	10,000
<b>Emmet County:</b>				
Tributary to Crooked Lake	Conway	A. W. Marks	M'ch 9, 1885	5,000
Private pond	Petoskey	Hart	M'ch 13, 1885	2,000
<b>Gratiot County:</b>				
Head waters of Pine River	Riverdale	B. Blanchard	April 16, 1885	10,000
<b>Ingham County:</b>				
Private pond	Lansing	J. M. Turner		10,000
<b>Isabella County:</b>				
Little Cedar, Salt, and Stony				
Creeks	Mt. Pleasant	A. C. Babbitt	M'ch 13, 1885	10,000
<b>Jackson County:</b>				
Stream	Napoleon	A. C. Babbitt	April 23, 1885	10,000
<b>Kalamazoo County:</b>				
Silver, Augusta, and Portage				
Creeks	Kalamazoo	O. D. Marks	April 6, 1885	18,000
<b>Kent County:</b>				
Buckardson and Ball's Creeks	Grand Rapids	O. D. Marks	M'ch 27, 1885	10,000
Spring brooks	Grand Rapids	H. W. Davis	M'ch 9, 1885	24,000
Spring brooks	Sand Lake	O. D. Marks	M'ch 27, 1885	5,000
Spring brooks		S. Brennan	April 15, 1885	3,000
Spring brooks	Grand Rapids	J. M. Metheny	April 20, 1885	5,000
<b>Lake County:</b>				
Pies and Howell Creeks	Baldwin	J. Baker	M'ch 9, 1885	10,000
Private stream	Foreman	S. Thompson	April 18, 1885	3,000
<b>Mecosta County:</b>				
West Branch Big Creek	Morley	W. D. Marks	M'ch 30, 1885	10,000
Mac Creek	Stanwood	A. W. Marks	M'ch 16, 1885	10,000
Paris Creek	Paris	A. C. Babbitt and O. D. Marks	April 15, 1885	6,000
Cheney	Paris	A. C. Babbitt and O. D. Marks		10,000
Buckhorn	Paris	A. C. Babbitt and O. D. Marks		5,000
Hatchery ponds	Paris	A. C. Babbitt and O. D. Marks		5,000
<b>Muskegon County:</b>				
Stream	Muskegon	W. D. Marks	April 30, 1885	10,000
Private pond	California	W. D. Marks	M'ch 30, 1885	2,000
Duck Creek		O. D. Marks	April 8, 1885	10,000
<b>Menominee County:</b>				
Stream	Menominee	O. D. Marks	April 29, 1885	10,000
<b>Newaygo County:</b>				
Colbaugh, Robinson, and Grass				
Mound Creeks	White Cloud	W. D. Marks	M'ch 16, 1885	10,000
Whoox, Four Mile, and War-				
ner's Creeks	Allerton	W. D. Marks	M'ch 16, 1885	10,000
Davis Creek	Woodville	A. W. Marks	M'ch 18, 1885	10,000
Brook's Creek	Newaygo	W. D. Marks	M'ch 16, 1885	10,000
West Branch Pere Marquette				
River	Woodville	T. McDuffie	M'ch 14, 1885	10,000
<b>Oakland County:</b>				
Paint Creek	Rochester	A. W. Marks	April 20, 1885	10,000
<b>Van Buren County:</b>				
Stream	Mattawan	A. W. Marks	M'ch 16, 1885	5,000
<b>Washtenaw County:</b>				
Spring brook	Ann Arbor	A. W. Marks	M'ch 25, 1885	10,000
Headwaters Saline River	Ypsilanti	A. W. Marks	M'ch 25, 1885	10,000
	Chelsea	O. D. Marks	M'ch 30, 1885	5,000
<b>Total</b>				408,000

TABLE D.—*Brook Trout Plants, 1886.*

Name of Waters.	County.	Plant.
Silver Creek.....	Allegan.....	10,000
Man's Creek.....	Allegan.....	10,000
Devil River.....	Alpena.....	10,000
Spencer Creek.....	Antrim.....	10,000
Beaver, Sykes, Big and Little Blue Creeks.....	Berrien.....	20,000
Private Pond—P. J. Tuttle.....	.....	5,000
Anstin's Brook.....	Calhoun.....	5,000
Bear, and other streams not reported.....	Cheboygan.....	10,000
Ore Creek.....	Genesee.....	10,000
Perry Creek.....	Hillsdale.....	10,000
Arnold Creek.....	Ionia.....	5,000
Calvin and Mill Brooks.....	.....	20,000
Prison Ponds (yearlings).....	.....	5,000
Cold, Silver, Sin's and Wilbert Creeks.....	Iosco.....	10,000
Big Cedar and Strong's Creeks.....	Isabella.....	10,000
Ellis Brook.....	.....	10,000
Tributaries to Kalamazoo River.....	Kalamazoo.....	5,000
Harrison, Portage and Campbell Creeks.....	.....	20,000
Four Mile Creek.....	.....	10,000
Portage Creek.....	.....	5,000
Bean Creek.....	.....	5,000
Earle Creek.....	.....	5,000
Rapid River.....	Kalkaska.....	10,000
Ellis Brook.....	Kent.....	10,000
Callendar, Mill and Bear Creeks.....	.....	25,000
Big and Little Cedar Creeks.....	.....	10,000
Spring Creek.....	.....	5,000
Harold and Bull Creeks.....	.....	10,000
North Branch Pere Marquette River.....	Lake.....	10,000
Tributaries to Little Manistee.....	.....	10,000
Little Manistee.....	.....	15,000
Farnsworth Creek.....	.....	10,000
Hatch's Run.....	Mason.....	10,000
Swan Creek.....	.....	10,000
Kibbin's and Dun's Creeks.....	.....	10,000
Tributaries to California Lake.....	Meosota.....	5,000
Parish Creek.....	.....	13,000
Richie Creek.....	Montcalm.....	5,000
Tamarack Creek.....	.....	10,000
Allen Spring.....	.....	10,000
Bear, Black and Green Creeks.....	Muskegon.....	20,000
Buel Creek.....	.....	10,000
Rivard and Crockery Creeks.....	.....	5,000
Williams and Four Mile Creeks.....	Newaygo.....	10,000
Spring Creek and outlet of Bills Lake.....	.....	5,000
Spring Creek.....	.....	5,000
Burton Creek.....	.....	5,000
Cole, Four-Mile, Whitmore and Bigelow Creeks.....	.....	25,000
Odd, Cushman and Martin Creeks.....	.....	10,000
Flower Creek.....	Oceana.....	10,000
Wilcox and Minnie Creeks.....	.....	5,000
Crandall and Jermain Creeks.....	.....	10,000
Prisaur Creek.....	Ogemaw.....	10,000
Krebs Creek.....	.....	10,000
Johnson's Creek.....	.....	10,000
Kelley and Eddy Creeks.....	.....	10,000
Farrington, Klocking, Rogue Creeks.....	.....	20,000
Bull, Kill and Crook Creeks.....	Osceola.....	10,000
Cedar Creek.....	.....	10,000
Rivard and Crockery Creeks.....	Ottawa.....	5,000
Allison and Work Creeks.....	Saginaw.....	10,000
Spring Creek.....	St. Joseph.....	10,000
Not reported.....	.....	5,000
Head Paw Paw River.....	Van Buren.....	15,000
Cold and Spring Creeks.....	.....	5,000
West Branch Paw Paw River.....	.....	10,000
Not reported.....	.....	5,000
Mallets Creek.....	Washtenaw.....	20,000
Macon, Cross and Hall's Creeks.....	.....	15,000
Cedar Lake.....	Wexford.....	10,000
Tributaries to Little Manistee.....	.....	10,000
Total.....		719,000

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TABLE E.—*Lake Trout, 1885.*

Name of Waters.	County.	Plant.
Mullet Lake.....	Cheboygan.....	30,000
Burt ".....	".....	25,000
Blanchard Lake.....	Gratiot.....	10,000
Whitefish Lake.....	Kent. (Montcalm?).....	25,000
Hopkins Lake.....	Mason.....	25,000
Sand Lake.....	Antrim.....	25,000
Klinger's Lake.....	St. Joseph.....	25,000
Clear Lake.....	Mecosta.....	25,000
Pickeral Lake.....	".....	25,000
Total.....		215,000

TABLE F.—*Lake Trout, 1886.*

Name of Waters.	County.	Plant.
Mullet Lake.....	Cheboygan.....	60,000
Burt Lake.....	".....	60,000
Whitefish Lake.....	No county or town given.....	75,000
Portage Lake.....	Crawford.....	65,000
Clear Lake.....	Mecosta.....	55,000
Chippewa Lake.....	".....	55,000
Klinger's Lake.....	St. Joseph.....	65,000
Clam Lake.....	Wexford.....	55,000
Total.....		490,000

TABLE G.—*California Trout.*

Name of Waters.	County.	Year.	Plant.
Beaver Creek.....	Ottawa.....	1884	6,000
Pere Marquette.....	Lake.....	1885	25,000

TABLE H.—*Distribution of Wall-Eyed Pike for 1886.*

County.	Name of Waters.	Plant.
Emmet.....	Crooked Lake.....	761,256
".....	Crooked Lake.....	945,000
Lenawee.....	Wampler's Lake.....	50,000
Oakland.....	Orchard Lake.....	50,000
Total.....		1,806,256

TABLE I.—*Schoodic Salmon. 1885 and 1886.*

Name of Waters.	County.	Year.	Plant.
Round Lake.....	Kent.....	1885	5,000
Rapid River.....	Kalkaska.....	1885	43,000
Cedar River, tributary to Torch Lake.....	Antrim.....	1886	23,000
Total.....			71,000

TABLE J.—*Eel Plants, 1885.*

Name of Waters.	County.	Plant.
Black River.....	Allegan.....	6,000
Hutchins Lake.....	".....	6,000
Long Lake.....	Branch.....	6,000
Palmer Lake.....	".....	6,000
Leland Lake.....	".....	6,000
Loudin Lake.....	Barry.....	6,000
Thornapple Lake.....	".....	6,000
Weaver Lake.....	Berrien.....	6,000
Dayton Lake.....	".....	12,000
Old Man's Lake.....	Cass.....	6,000
Mumford and Pine Lakes.....	".....	6,000
West Lake.....	Calhoun.....	6,000
Shield's Lake.....	".....	6,000
Blue Lake.....	Eaton.....	12,000
Not reported.....	".....	6,000
Not reported.....	Emmett.....	26,000
Not reported.....	Genesee.....	6,000
Not reported.....	Hillsdale.....	6,000
Not reported.....	Ionia.....	6,000
Looking-Glass River.....	".....	3,000
Sharp's and Vanderwater Lakes.....	Jackson.....	12,000
Duncan Lake.....	Kent.....	12,000
Not reported.....	".....	12,000
Pine Island Lake.....	".....	6,000
Duck Lake.....	".....	6,000
Wampler's Lake.....	Lenawee.....	6,000
Bear Lake.....	".....	6,000
Strawberry Lake.....	".....	6,000
Nippison and Bronson Lakes.....	Lapeer.....	6,000
Not reported.....	Livingston.....	6,000
Not reported.....	".....	6,000
Round Lake.....	Montcalm.....	6,000
Mud Lake.....	Mecosta.....	3,000
Muskegon River.....	".....	3,000
Long Lake.....	Oakland.....	6,000
Cranberry Lake.....	".....	6,000
Loon and Tucker Lakes.....	".....	6,000
Not reported.....	".....	6,000
Palmer's Lake.....	St. Joseph.....	12,000
Thompson's Lake.....	".....	12,000
Meyers Lake.....	Shiawassee.....	6,000
Paw Paw River.....	Van Buren.....	6,000
Grass and Shanty Lakes.....	".....	6,000
Total.....		325,000



TABLE K.—*Distribution of Carp for 1885.*

County.	Depositor.	Town.	Number.
Barry	G. R. Main	Banfield	25
Berrien	R. Clark	Pipestone	25
"	W. H. Mays	Milburg	25
"	Wm. Stevens	Dowagiac	25
"	F. Furst	"	18
"	Ira Branch	Eau Claire	25
"	J. Ammack	"	30
"	D. Boyington	Riverside	25
"	A. J. Carothers	Buchanan	30
Cass	E. Pardee	Dowagiac	50
"	C. C. Coppley	Vollins	30
"	C. O. Hill	Keeler	25
"	H. E. Taylor	Wayne	25
"	C. C. Martin	"	25
"	R. Dopp	"	25
"	Geo. Hunter	"	25
"	Chas. Bakeman	"	25
"	Wm. Roth	"	25
"	C. Crawford	Lagrange	25
"	L. Hardy	"	25
"	J. L. Van Riper	"	25
"	I. Shurtz	"	25
"	T. Wells	"	25
"	C. H. Shurtz	"	25
"	H. Wells	"	25
"	C. Morehouse	Silver Creek	30
"	M. McHover	Pokagon	30
"	J. Green	Wayne	30
"	J. S. Griffiths	"	40
Emmet	H. O. Rose	Petoskey	50
Genesee	H. H. Bardwell	Mt. Morris	25
Hillsdale	F. B. Smith	Waldron	40
Ingham	W. H. Hunter	Lansing	25
Kalamazoo	Richard Chadwick	Augusta	25
"	P. F. Alexander	Schoolcraft	25
"	L. Alexander	"	25
Lenawee	L. Hubbard	Hudson	25
Mason	F. Gray	Free Soil	40
Manistee	A. Borensteine	Manistee	30
Monroe	W. A. French	Dundee	40
"	O. S. Bond	Toledo, O.	80
Marquette	Peter White	Marquette	50
Mecosta	W. D. Marks	Paris	50
Oscoda	R. H. Bishop	Le Roy	30
"	W. D. Marks	Richmond	100
Oceana	J. K. Flood	Hart	25
Tuscola	W. McPherson	Millington	40
"	C. Chappell	"	30
Van Buren	J. Elyea	Lawton	25
"	D. Smith	Bloomington	25
"	Geo. Hannaha	South Haven	25
"	W. H. Stanton	Lawton	25
"	C. D. Lawton	"	25
"	H. Lewis	"	25
"	M. Gates	Decatur	25
"	"	"	25
"	A. Foster	"	25
"	F. Furst	Pipestone	25
"	H. J. Ray	Watervliet	25
"	E. Pardee	Keeler	50
"	C. O. Hill	"	25
"	A. Klett	"	25
"	F. Pitcher	"	25
"	F. Somers	"	25
"	L. White	"	25
Wexford	D. R. Ball	Olean	35

Total number planted in 1885.....

2,088

TABLE L.—*Distribution of Carp in 1886.*

County.	Name of Distributor.	Location.	Number.
Allegan	J. A. Newman	Glen	23
"	M. T. Smith	Hopkins	25
"	M. N. Hart	Otsego	25
"	S. J. Smith	Hopkins	25
Branch	F. B. Kennedy	Quincy	21
Barry	A. Caldwell	Cressey's Corners	25
"	J. C. Ketchum	Nashville	21
"	G. R. Main	Bunfield	25
Berrien	C. Kendall	Eau Claire	21
"	W. Barclay	" "	25
"	J. H. Marnus	" "	25
"	D. J. Morrison	Milbury	21
"	W. Jenkensson	" "	21
"	A. J. Easton	Berrien Center	25
"	S. L. Snauerley	" "	25
"	L. H. Cuddebeck	" "	25
"	J. M. James	Mills	25
"	L. P. Fox	Buchanan	25
Cass	W. Surte	Lagrange	20
"	T. Hampton	Glenwood	16
"	S. McKee	Waklee	21
"	F. M. Bent	Marcellus	20
"	T. B. Benedict	Lagrange	21
"	V. D. Beach	Dowagiac	25
"	R. G. Wells	"	6
"	Mrs. Weeks	"	25
"	B. G. Buell	Little Prairie Ronde	25
"	J. A. Fritt	Summerfield	25
"	D. O. Harris	Little Prairie Ronde	25
"	Jas. Weeks	Dowagiac	25
"	B. Osborne	"	25
"	O. Cadwell	"	5
"	G. Whitbeck	"	5
"	W. Huff	"	25
"	D. H. Pond	Corry	25
Eaton	F. Spicer	Eaton Rapids	25
"	C. C. Hollenbeck	Vermontville	21
"	D. Hunt	Bellevue	25
Genesee	H. H. Bardwell	Mt. Morris	25
Grand Traverse	E. R. Walt	Traverse City	25
Hillsdale	D. Beebe	Hillsdale	21
"	M. Bliss	Jonesville	21
"	E. R. Thompson	Moshierville	21
"	A. D. Eldredge	Reading	21
"	T. Spencer	Jonesville	25
Ingham	W. H. Hunter	Lansing	21
"	Agricultural College	"	21
"	W. A. Newton	"	21
"	G. B. Martin	"	21
"	E. J. O'Connor	"	25
"	H. N. Mixson	Mason	21
"	F. W. Webb	"	25
Isabella	H. S. Wheeler	Mt. Pleasant	50
Ionia	E. S. Moulton	Grand Blanc	21
"	Geo. A. Chatterton	Hubbardston	50
"	M. C. Green	Otisco	25
"	D. C. Upson	"	25
"	W. C. Durand	Portland	25
Jackson	C. L. Rogers	Leoni	25
"	E. L. Griffin	Napoleon	21
Kalamazoo	F. Ott	Oshkemo	25
"	D. Arnold	Kalamazoo	21
"	C. G. Kleinstock	"	25
"	P. F. Alexander	Schoolcraft	25
"	L. Alexander	"	25
Kent	C. S. Ford	Cedar Springs	25
"	T. S. Quiggle	Cascade	21
"	C. F. Holt	"	15
"	Walker & Sons	Grand Rapids	21
"	D. Osborne	"	25
"	W. A. Parks	"	25
"	D. McCoy	"	25
"	W. H. Smith	Ada	25
"	E. Farnham	Casnovia	25

TABLE L.—Continued.

County.	Name of Distributor.	Location.	Number.
Lenawee	Matt. Burt	Hudson	21
	E. A. Weston	Weston	25
Macomb	H. Barronds	Armada	21
"	W. A. Stone	Washington	21
Mason	S. W. Hurley	E. Rivington	21
Montcalm	N. M. Slawson	Greenville	21
"	G. W. Orem	Pierson	21
"	W. H. Walker	Trufant	21
"	J. F. Dodge	Gordon	25
"	Mrs. E. Angel	Howard City	25
"	G. W. Morgan	"	25
Monroe	J. C. Sterling	Monroe	25
Marquette	Peter White	Marquette	63
Meecosta	M. Tinker	Remus	15
"	H. Davenport	Paris	25
"	J. Eldred	Remus	25
Menominee	M. J. Moore	Daggett	15
Newaygo	W. Jenkenson	Grove	21
"	M. Melonson	White Cloud	21
"	S. Biteley	Lilley	25
Oakland	J. A. Bigelow	Birmingham	25
Otsego	G. A. Hubbard	Elmira	21
Ottawa	G. H. Souter	Holland	42
	Ira Kendall	Coopersville	25
Osceola	R. F. Morris	Reed City	25
Oceana	E. D. Richmond	Hart	25
St. Clair	E. F. Haight	Brockway Center	21
"	C. A. Ward	Port Huron	15
"	W. A. Bailey	Ruby	25
Sanilac	Mrs. T. L. Ward	Charleston	15
Shiawassee	H. L. Bishop	Gaines Station	25
St. Joseph	Ira Chandler	Mottville	21
"	G. H. Slone	Burr Oak	25
"	J. Walter	"	25
"	O. P. Bush	Centerville	25
Van Buren	A. High	Decatur	25
"	Geo. Krause	"	25
"	F. Wood	"	25
"	L. Warner	"	25
"	F. M. Hayden	"	25
"	A. Hayden	"	25
"	G. W. Hillard	Lawrence	25
"	G. McFern	"	25
"	R. V. Lowe	Mattawan	25
"	J. T. Robinson	Bloomington	21
"	C. Burnham	"	21
"	C. Veley	"	21
"	L. Gorham	"	25
"	T. Mohard	Lawton	21
"	C. Meacham	Bangor	21
"	L. W. Hewett	Bloomington	21
"	G. A. Hunt	Paw Paw	21
"	G. R. Hunt	"	21
"	W. A. Loomis	Bloomington	25
"	H. Hall	Decatur	25
"	A. B. Cooley	Bloomington	25
"	H. R. Cooley	"	25
"	V. Robinson	"	25
"	T. Culnerhouse	Decatur	25
"	F. Fisk	Lawrence	25
"	T. Dargan	Gobleville	25
Wexford	D. R. Ball—public waters	Olean	25
"	R. D. Cuddeback	"	25
Wayne	Board Water Works	Detroit	25
"	Geo. Lee	Redford	25
"	T. W. Palmer	Detroit	100
"	F. V. Smallidge	"	20
Total plants for the year 1886			3,492

# APPENDIX.

121

## INVENTORY.

### Paris Station.

118 acres land, with overseer's house and meander of Cheney Creek .....	\$3,000
Superintendent's house .....	\$1,400
Barn .....	815
Ice-house .....	28
Shop and office .....	100
Hatchery .....	600
	<u>\$2,443</u>
Ponds, races and other improvement to ponds .....	2,300
	<u>4,743</u>
	<u>\$7,743</u>
Pump logs .....	\$260
Apparatus and tools .....	690
Two camp outfits .....	175
	<u>1,125</u>
	<u><u>\$8,868</u></u>

December 1, 1886.

### Detroit Station.

Buildings, with frames and tanks .....	\$6,400 00
Chase automatic glass jars .....	778 40
Fish cans .....	510 00
Tools, apparatus, and furniture .....	378 02
Fishery at Fort Wayne .....	100 00
	<u>\$8,161 42</u>
Insurance, house .....	\$3,000
apparatus .....	725
	<u>\$3,725</u>

### Petoskey Station.

Building, water pipes, and fixtures .....	\$3,518 00
Residence of overseer .....	750 00
New 4-inch main water supply .....	514 20
Chase automatic glass jars .....	502 90
Fish cans .....	375 00
Tools, furniture, and apparatus .....	258 35
	<u>\$5,918 45</u>
Insurance, residence .....	\$300
hatchery, etc .....	1,200
apparatus .....	700
	<u>\$2,200</u>

## DETROIT STATION.

*Average temperature of water from Nov. 10, 1883, to April 6, 1884.*

Nov. 10	46°	Dec. 8-4	38°
11-16	45	5-15	37
17-20	44	16	36
21-24	43	17-22	34
25-26	42	23 to March 22	33
27	41	M'ch 23-31	34
28-29	40	April 1-4	35
30	39	5-6	36
Dec. 1-2	39		

These temperatures were recorded during the whitefish hatching season, the first season of the new Detroit house.

*Nov. 11, 1884, to April 30, 1885.*

Nov. 11-16	44°	Jan. 7-10	34°
17	43	11-17	33
18-22	42	18 to March 26	32
24-24	43	M'ch 27 to April 4	33
25	38	April 5	34
26-29	37	6	35
30 to Dec. 1	36	7	36
Dec. 2-8	35	8	36
4-5	36	9	35
6-7	37	10-14	34
8-11	38	15	33
12-13	37	16-20	34
14-15	36	21	35
16	35	22	36
17	34	23	37
18-21	33	24-25	38
22-24	34	26	39
25-26	33	27-28	40
27-30	34	29	42
31 to Jan. 6	33	30	43

*From November, 1885, to April 18, 1886.*

Nov. 8-12	46°	Jan. 2-4	35°
13	45	5	34
14-21	44	6-7	33
22	43	8 to March 4	32
23	42	Mch. 5-6	33
24	41	7-22	34
25-26	40	23-24	33
27 to Dec. 3	39	25-27	34
Dec. 4	38	28 to April 10	35
5	37	April 11	36
6	36	12	37
7-8	35	13	39
9-14	34	14-15	40
15-17	33	16	42
18-23	34	17	43
24-25	35	18	44
26 to Jan. 1	34		

*Pike Hatching Season, 1886.*

May 24-28	54°	June 5-6	58°
29-30	55	7	59
31	56	8-9	60
June 1-4	57	10-14	61

These temperatures were recorded while the wall-eyed pike (pickerel) eggs were in process of incubation.

## PETOSKEY STATION.

*Average Temperature of water from November 27, 1885, to March 4, 1886.*

November.....	45 to 43°	Jan. 26-31.....	36°
Dec. 1-5.....	43	Feb. 1-7.....	35
6-13.....	42	8-13.....	36
14-20.....	41	14-21.....	35
21-31.....	39	22-26*.....	34
Jan. 1-2.....	40	27-28.....	35
3-23.....	38	Mar. 4.....	36
24-25.....	37		

\* The 25th marked 36°.

These indications are from instruments not yet tested by the standard thermometer owned by the Board, and will be corrected when this test is made in January, 1887.

## PLANTS OF WHITEFISH.

1874.....	1,532,000
1875.....	2,211,500
1876.....	9,810,000
1877.....	8,001,000
1878.....	12,520,000
1879.....	14,545,000
1880.....	10,695,000
1881.....	3,000,000
1882.....	18,170,000
1883.....	23,735,000
1884.....	37,750,000
1885.....	40,000,000
1886.....	61,620,000
Totals.....	243,089,500

NOTE.—For 1883-4-5-6 the total is 162,105,000, more than one-half. That up to 1880, the larger part were not deposited in the Great Lakes. That up to and including 1886 none of the 162,105,000 planted since 1883 would be marketable fish. Of the seasons of 1879-80-81 and 1882 probably less than 40,000,000 only have been placed in the Great Lakes from which appreciable results could be expected.

## APPLICATIONS FOR FISH FILLED IN 1885-6.

Carp.....	179
Brook Trout.....	131
Eels.....	84
Land-locked Salmon.....	4
Pickereel.....	79
Lake Trout.....	11

488

On books, applications not yet filled :

Carp.....	64
Brook Trout.....	131
Eels.....	68
Land-locked Salmon.....	3
Pickereel.....	133
Lake Trout.....	5
Black Bass.....	5

409

*December 1, 1886.*

## SEVENTH REPORT—STATE FISHERIES.

## EXAMINATION OF LAKE MICHIGAMME.

Set nets in 15 feet of water and caught suckers.  
 Set nets in west end in 60 feet of water and caught lawyers.  
 Set nets in southwest part in 90 feet of water and caught perch and suckers.  
 Set nets in north part in 35 feet of water and caught perch and suckers.  
 Set nets in north part in 6 feet of water and caught perch and suckers.  
 Set nets in north part in 20 feet of water and caught lawyers.  
 Depth of water in center of lake, 15 fathoms.

PARKER AND GOODWIN.

This blank must be filled out and sent to A. J. KELLOGG, Secretary, Detroit, Mich.

## STATE BOARD OF FISH COMMISSIONERS.

## REPORT OF SUPERINTENDENT OF FISHERIES.

[ In Accordance with Act 141, Laws of 1883. ]

ACT 141, LAWS OF 1883, OF MICHIGAN—Section 4. All persons having a residence in this State, engaged in fishing as a business, for a whole or any portion of a year, in any of the great lakes or Detroit River, shall, on or before the twenty-fifth day of November of each year, report to the Superintendent of Fisheries, at Detroit, the amount in pounds of all the food fish caught by them during the year, together with the average price per pound. Any person neglecting or refusing to make the report provided for in this section, shall, upon conviction thereof, pay a fine of ten dollars and costs of suit, to be recovered by the Superintendent of Fisheries, or any one of the Fish Commission, in an action before any justice of the peace in the State of Michigan.

Name of fishery, owner or operator..... Location of fishing station.....

P. O. address.....

This report covers fishing season from..... 188... to..... 188...

Species of Fish.	No. of Fish Taken.	Av. Pounds Per Fish.	Pounds.	Av. Price Per Pound.	Description of Nets Used.			
					Nets.	Number.	Length in Fathoms.	Size of Mesh.
Whitefish .....	.....	.....	.....	.....	Gill .....	.....	.....	.....
Trout (lake).....	.....	.....	.....	.....	Pound .....	.....	.....	.....
Herring.....	.....	.....	.....	.....	Seine .....	.....	.....	.....
Bass .....	.....	.....	.....	.....	Trap and wier .....	.....	.....	.....
Sturgeon .....	.....	.....	.....	.....	Fyke .....	.....	.....	.....
Pickarel .....	.....	.....	.....	.....	.....	.....	.....	.....
Caviare .....	.....	.....	.....	.....	.....	.....	.....	.....
All other kinds .....	.....	.....	.....	.....	.....	.....	.....	.....

No. of men employed..... Kind and No. of boats used.....

Remarks as to season—favorable or unfavorable; as to weather and catch.

Signature.....

## 6.—FINANCIAL STATEMENT.

*Wm. A. Butler, Jr., Treasurer, in Account with Board of Fish Commissioners of  
the State of Michigan.*

### ON ACCOUNT OF CURRENT EXPENSES.

For fiscal year ending September 30, 1883. (From appointment as Treasurer to September 30, 1883.):		
Received from State Treasurer (July 18).....	\$2,500 00	
Disbursements as per vouchers.....		\$1,320 56
Balance on hand.....		579 44
	\$2,500 00	\$2,500 00
For fiscal year ending September 30, 1884:		
Balance carried over.....	\$579 44	
Received from State Treasurer.....	10,000 00	
"    " other sources.....	811 21	
Disbursements as per vouchers.....		\$11,407 76
Balance overdrawn.....	17 11	
	\$11,407 76	\$11,407 76
For fiscal year ending September 30, 1885:		
Balance overdrawn.....		\$17 11
Received from State Treasurer.....	\$11,300 00	
"    " other sources.....	78 73	
Disbursements as per vouchers.....		10,659 16
Balance on hand.....		602 46
	\$11,378 73	\$11,278 73

OFFICE OF BOARD OF STATE AUDITORS, }  
Lansing, February 10, 1886.

I hereby certify that the Board of State Auditors have this day examined the within account current of receipts and expenditures of Wm. A. Butler, Jr., Treasurer of the Fish Commission of the State of Michigan, and have carefully compared the amounts therein with his vouchers, and found the amount to correspond, and the balance on hand at that date corresponds with the books of the Auditor General, and settlement has been made with him on that basis.

H. A. CONANT,  
Chairman Board of State Auditors.



*Wm. A. Butler, Jr., Treasurer, in Account with Board of Fish Commissioners of the State of Michigan.*

ON ACCOUNT OF SPECIAL APPROPRIATIONS.

For fiscal year ending September 30, 1883. (From appointment as Treasurer to September 30, 1883.):		
Received from State Treasurer, July 26.....	\$5,000 00	
" " " " September 26.....	5,000 00	
Disbursements as per vouchers.....		\$5,355 42
Balance on hand.....		4,644 58
	\$10,000 00	\$10,000 00
For fiscal year ending September 30, 1884:		
Balance carried over.....	\$4,644 58	
Disbursements as per vouchers.....		\$4,644 58
	\$4,644 58	\$4,644 58
For fiscal year ending September 30, 1885:		
Received from State Treasurer.....	\$5,000 00	
" " " " other sources.....	5 50	
Disbursements as per vouchers.....		\$3,013 52
Balance on hand.....		1,991 98
	\$5,005 50	\$5,005 50

OFFICE OF BOARD OF STATE AUDITORS,  
 Lansing February 13, 1886.

I hereby certify that the Board of State Auditors have this day examined the within account current of receipts and expenditures of William A. Butler, Jr., Treasurer of the Fish Commission of the State of Michigan, and have carefully compared the amounts therein with his vouchers, and found the amounts to correspond, and the balance on hand at that time corresponds with the books of the Auditor General, and settlement has been made with him on that basis.

H. A. CONANT,  
 Chairman Board of State Auditors.

*Wm. A. Butler, Jr., Treasurer of the Board of Fish Commissioners of the State of Michigan, in settlement with Board of State Auditors for year ending September 30, 1886.*

## CURRENT EXPENSES.

Quarter ending December 31, 1885:		
Balance on hand October 1, 1885.....		\$802 46
Cash from State Treasurer.....		3,000 00
"    other sources.....		1,201 59
Disbursements.....	\$5,989 15	
Quarter ending March 31, 1886:		
Cash from State Treasurer.....		2,000 00
"    other sources.....		70 80
Disbursements.....	3,013 82	
Quarter ending June 30, 1886:		
Cash from State Treasurer.....		3,000 00
Disbursements.....	3,004 61	
Quarter ending September 30, 1886:		
Cash from State Treasurer.....		3,000 00
"    other sources.....		50 10
Disbursements.....	1,840 99	
Balance.....	396 18	
	\$13,424 75	\$13,424 75

*Wm. A. Butler, Jr., Treasurer of the Board of Fish Commissioners of the State of Michigan in Settlement with the Board of State Auditors, for year ending September 30, 1886.*

## SPECIAL EXPENSES.

Quarter ending December 31, 1885:		
Balance on hand October 1, 1885.....		\$1,991 98
Cash from State Treasurer.....		3,000 00
"    other sources.....		36 75
Disbursements.....	\$2,420 76	
Quarter ending March 31, 1886:		
Disbursements.....	927 04	
Quarter ending June 30, 1886:		
Disbursements.....	773 85	
Quarter ending September 30, 1886:		
Disbursements.....	904 36	
Balance.....	2 72	
	\$5,028 73	\$5,028 73

OFFICE OF BOARD OF STATE AUDITORS,  
Lansing, October 27, 1886.

I hereby certify that the Board of State Auditors have this day examined the account current of the receipts and expenditures of William A. Butler, Jr., Treasurer of the Board of Fish Commissioners, and carefully compared the amounts therein with his vouchers for the fiscal year ending September 30, 1886, and find his account current to agree with the account current on file in the Auditor General's office, showing balance on hand at that date, and settlement was made with said treasurer on that basis.

H. A. CONANT,  
Chairman of Board of State Auditors.

## 7.—OTHER COMMISSIONS.

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### NAMES AND ADDRESSES OF COMMISSIONERS OF FISHERIES.

#### UNITED STATES, AT LARGE :

Prof. Spencer F. Baird, Washington, D. C.

#### Alabama :

Col. D. R. Hundley, Madison.

Hon. Charles S. G. Doster, Prattville.

#### Arizona :

J. J. Gosper, Prescott.

Richard Rule, Tombstone.

J. H. Taggart, Business Manager, Yuma.

#### Arkansas :

James H. Hornibrook, Little Rock.

H. H. Rottaken, Little Rock.

#### California :

R. H. Buckingham, President, Sacramento.

Hon. A. B. Dibble, Secretary and Treasurer, Grass Valley.

Thos. J. Sherwood, Marysville.

#### Colorado :

John Pierce, Denver.

#### Connecticut :

Dr. Wm. M. Hudson, Hartford. (Term expires August 26, 1889.)

Robert G. Pike, Middletown. (Term expires March 8, 1889.)

James A. Bill, Lyme. (Term expires August 26, 1887.)

#### Delaware :

Enoch Moore, Wilmington. (Term expires April 23, 1887.)

#### Georgia :

Hon. J. T. Henderson, Commissioner of Agriculture, Atlanta.

Dr. H. H. Cary, Superintendent of Fisheries, LaGrange.

(Under the laws of the State these constitute the Board of Fish Commissioners.)

#### Illinois :

N. K. Fairbank, President, Chicago.

S. P. Bartlett, Secretary, Quincy.

Maj. Geo. Breuning, Centralia.

#### Indiana :

Enos B. Reed, Indianapolis. (Term expires in 1887.)

#### Iowa :

E. D. Carlton, Spirit Lake.

#### Kansas :

S. Fee, Wamego, Pottawatomie county.

#### Kentucky :

Wm. Griffith, President, Louisville.

P. H. Darby, Princeton.

John B. Walker, Madisonville.

Hon. C. J. Walton, Munfordville.

Hon. John A. Steele, Midway.

W. C. Price, Danville.

Dr. W. Van Antwerp, Mt. Sterling.

Hon. J. M. Chambers, Independence, Kenton county.

A. H. Goble, Catlettsburg.

J. H. Mallory, Bowling Green.

**Maine :**

E. M. Stilwell, Commissioner of Fish and Game, Bangor.  
 Henry O. Stanley, Commissioner of Fish and Game, Dixfield.  
 B. W. Counce, Commissioner of Sea and Shore Fisheries, Thomaston.

**Maryland :**

G. W. Delawder, Oakland.  
 Dr. E. W. Humphries, Salisbury.

**Massachusetts :**

E. A. Brackett, Winchester.  
 F. W. Putnam, Cambridge.  
 E. H. Lathrop, Springfield.

**Michigan :**

Dr. J. C. Parker, Grand Rapids.  
 John H. Bissell, Detroit.  
 Herschel Whitaker, Detroit.  
 (W. D. Marks, Superintendent, Paris.)  
 (A. J. Kellogg, Secretary, Detroit.)

**Minnesota :**

First District—Daniel Cameron, La Crescent.  
 Second District—Wm. M. Sweney, M. D., Red Wing.  
 Third District—Robt. Ormsby Sweeny, President, St. Paul.  
 (S. S. Watkins, Superintendent, St. Paul.)

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 Gen. J. L. Smith, Jefferson City.  
 H. M. Garliech, St. Joseph.

**Nebraska :**

W. L. May, Fremont.  
 R. R. Livingston, Plattsmouth.  
 B. E. B. Kennedy, Omaha.

**Nevada :**

W. M. Cary, Carson City.

**New Hampshire :**

Geo. W. Riddle, Manchester.  
 E. B. Hodge, Plymouth.  
 John H. Kimball, Marlboro.  
 (E. B. Hodge, Superintendent.)

**New Jersey :**

Richard S. Jenkins, Camden.  
 William Wright, Newark.  
 F. M. Ward, Newton.

**New York :**

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 Gen. Richard U. Sherman, Secretary, New Hartford, Oneida county.  
 Eugene G. Blackford, Fulton Market, New York.  
 William H. Bowman, Rochester.  
 Superintendent : Seth Green, Rochester.  
 Secretary : H. H. Thompson, Post-office Box 25, New York.

**Ohio :**

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 A. C. Williams, Secretary, Chagrin Falls.  
 H. P. Ingalls, Huntsville.  
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 C. W. Sadler, Sandusky.

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 H. H. Derr, Secretary, Wilkesbarre.  
 Arthur Maginnis, Swift Water, Monroe county.  
 A. M. Spangler, Corresponding Secretary, 512 Commerce Street, Philadelphia.  
 Augustus Duncan, Treasurer, Chambersburg.  
 Chas. Porter, Corry.

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 Henry T. Root, Providence.  
 Wm. P. Morton, Providence.

**South Carolina :**

Hon. A. P. Butler, Commissioner of Agriculture, Columbia.

**Tennessee :**

W. W. McDowell, Memphis.  
H. H. Sneed, Chattanooga.  
Edward D. Hicks, Nashville.

**Utah :**

Hon. John T. Caine, Salt Lake City.

**Vermont :**

Hiram A. Cutting, Lunenburg.  
Herbert Brainerd, St. Albans.

**Virginia :**

Col. Marshall McDonald, Berryville.

**Washington Territory :**

Albert T. Stream, North Cove, Pacific county.

**West Virginia :**

C. S. White, President, Romney,  
W. A. Manning, Secretary, Talcott.  
F. J. Baxter, Treasurer, Braxton Court House. (Terms expire June 1, 1889.)

**Wisconsin :**

The Governor, *ex officio*.  
Philo Dunning, President, Madison.  
C. L. Valentine, Secretary and Treasurer, Janesville.  
J. V. Jones, Oshkosh.  
A. V. H. Carpenter, Milwaukee.  
Mark Douglass, Melrose.  
Calvert Spensley, Mineral Point.  
(James Nevin, Superintendent, Madison.)

**Wyoming Territory :**

Otto Gramm, Laramie.  
(Dr. W. N. Hemt, Cheyenne, is Commissioner for Laramie county, and B. F. North-  
ington, Rawlins, is Commissioner for Carbon county.)

**CANADA, AT LARGE :**

Hon. John Tilton, Deputy Minister of Fisheries, Ottawa, Ontario.

**Province of New Brunswick :**

W. H. Venning, Inspector of Fisheries, St. John.

**Province of Nova Scotia :**

W. H. Rogers, Inspector, Amherst.  
A. C. Bertram, Assistant Inspector, North Sydney.

**Province of Prince Edward's Island :**

J. H. Duvar, Inspector, Alberton.

**Province of Quebec :**

W. Wakeham, Inspector, Lower St. Lawrence and Gulf Division, Gaspé Basin.

**Province of British Columbia :**

Thos. Mowat, Acting Inspector, New Westminster.

**Province of Manitoba and Northwest Territories :**

Alex. McQueen, Inspector, Winnipeg, Manitoba.  
S. Wilmot, Superintendent of Fish Culture, Newcastle, Ontario.

FORTY-EIGHTH ANNUAL REPORT  
OF THE  
SUPERINTENDENT OF PUBLIC INSTRUCTION  
OF  
THE STATE OF MICHIGAN,  
WITH  
ACCOMPANYING DOCUMENTS  
FOR  
THE YEAR 1886.

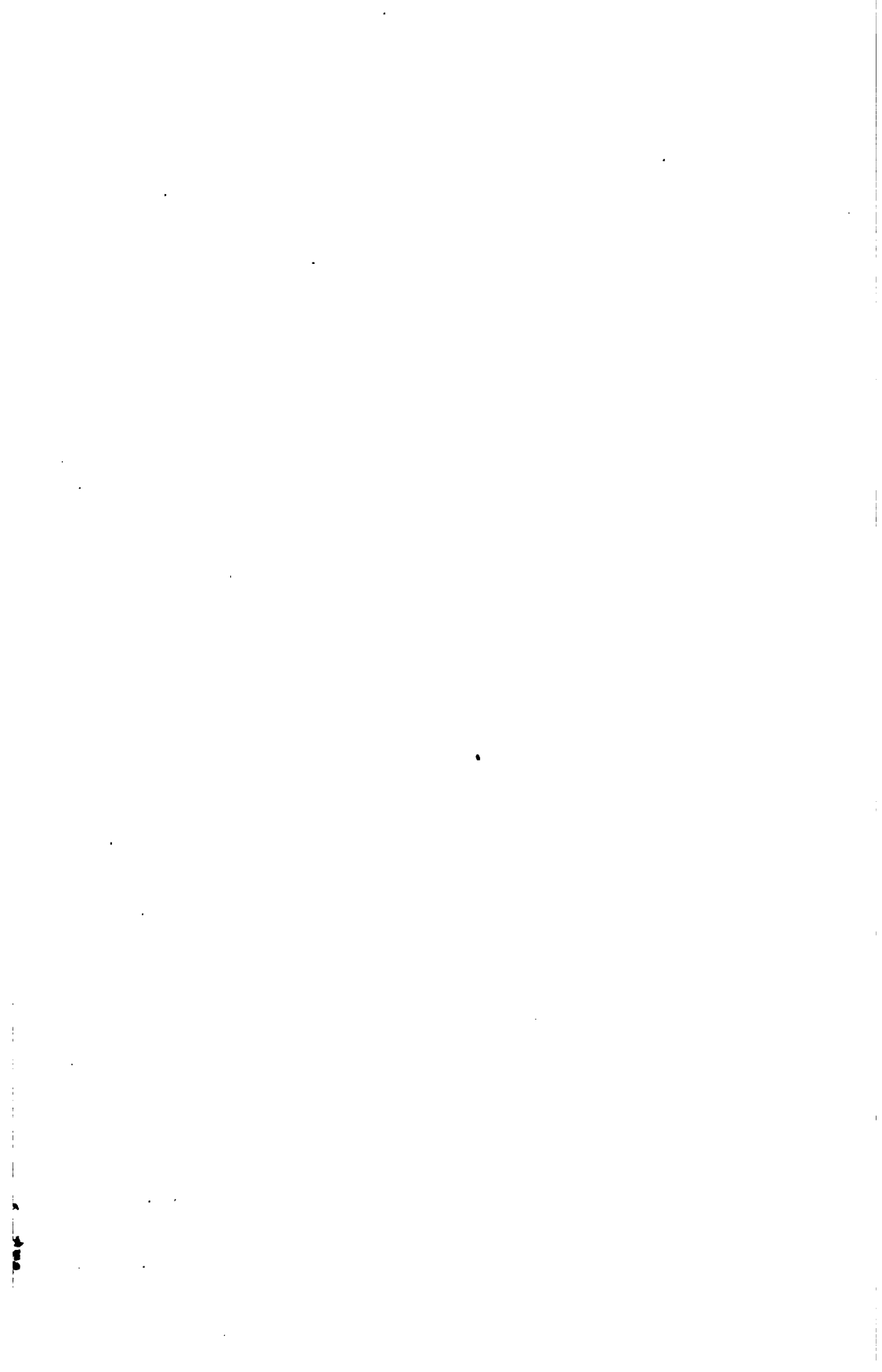


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STATE OF MICHIGAN,  
DEPARTMENT OF PUBLIC INSTRUCTION,  
*Lansing, December 31, 1886.* }

*To His Excellency, RUSSELL A. ALGER,*

*Governor of the State of Michigan:*

SIR,—In compliance with the provisions of law, I have the honor herewith to transmit through you to the Legislature, the annual report of the Superintendent of Public Instruction, together with the accompanying documents, for the year 1886.

Very respectfully,

Your obedient servant,

THEODORE NELSON,  
*Superintendent of Public Instruction.*



## ANNUAL REPORT.

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It is not necessary, nor does it seem expedient, to attempt to elaborate in this report the superintendent's views touching school legislation ; especially, since the matter will receive the careful attention of the eminent scholar, and veteran educator, who succeeds to the administration of this department. In the main, our school laws are enlightened and liberal, and such as conserve the true interests, and comport with the dignity of a great and free commonwealth. However, school laws are only the mechanism, or mode, which we employ to diffuse learning. Simplicity of construction, so as to consume in their working the least possible friction, is an eminent *desideratum*.

### COUNTY SUPERVISION.

As might be anticipated, experience demonstrates the efficiency and value of an enlightened supervision of any and every system of public instruction. Our cities wisely entrust this supervision to a single person. The advantages of this method of organization are quite obvious, and are well certified by prolonged experience. It secures unity, it inspires emulation, it promotes a nobler standard of merit, it commands more intelligent and competent teaching gifts. It seems rational to anticipate that a similar supervision of rural schools would tend to the accomplishment of similar results. Some system of county superintendence, well remunerated, and, so far as possible, removed from the petty jealousies and intrigues of political partisanship, would be, undoubtedly, a measure of wise and needed legislation. Objections raised on the score of economy are scarcely pertinent. It may be doubted whether it would add a farthing's weight to the burden of school taxation. Yet, if so, is the objection really valid and worthy of serious consideration? Not in a free commonwealth whose very existence depends upon the intelligence and virtue of its people. Extravagance in government expenditure is pernicious, no doubt ; but unstinted and generous provision for the maintenance of free

schools is not extravagance. The rather, it is well considered and thoughtful economy. As truly as "The life is in the blood" so free governments subsist by free schools. Whatever they cost, it is the price which we must inevitably pay for our immunity from the evils of anarchy, or despotism. Free schools supply the intelligence which creates wealth, and (what is more pertinent to the threatened exigencies of the present hour) they must furnish the *power* which defends wealth. The soldier goes cheerfully, and even eagerly, to the task of building the breastworks which are to cover his own person in the impending battle. Such, in our time and country, should be the eagerness of property to be taxed for the rearing of the only bulwark which can effectively shield from actual destruction—the bulwark of free schools.

#### TEACHERS' INSTITUTES.

It is natural that there should be some difference of opinion amongst teachers concerning the practical value of institutes. Nor is it strange that questions relating to their scope, aim and management should invoke some earnest discussion. Possibly, on the part of some, too much has been expected of the institute; hence, their disappointment at its shortcomings, is only a new demonstration of the axiomatic truth, "There is no royal road to learning." Certainly, the institute cannot take the place of the academic and professional schools. As to length of term, or session, as to appointments and conveniences of place, as to opportunities for earnest study, the institute is a school under very narrow limitations. It is rather a series of lectures, or colloquial addresses, upon such topics as may be adapted to the circumstances and necessities of teachers in our common schools. Of necessity, the best possible institute instruction must be *suggestive* rather than *exhaustive*. It gives the inexperienced teacher, and the teacher whose own educational advantages have been limited, the privilege (nor is it a small privilege) of contact and intercourse, though for a brief period only, with educators who rank high in their calling. Moreover, it brings teachers into helpful acquaintance and sympathy with each other. Nor is it an advantage to be despised. Association inspires healthful emulation and enthusiasm. Yet, the foregoing benefits, *i. e.*, that of a brief intercourse with able and experienced educators, and that of *mutual* intercourse, are imponderable, though far from unreal; and of a character not to be expressed by mere statistics. If, in these particulars which I have stated, the Teachers' Institute has not wholly failed, in my opinion, it needs no other vindication of its right to be continued. However imperfectly, it yet fulfills its aim. And the aim is worthy the effort, and worthy the cost. Its scope may be enlarged, and

its management improved. It is comparatively an easy task to find defects in any method ever yet submitted to trial. It is so with everything. The best methods must be the outgrowth of experience. Hence, healthy changes cannot be swift and radical—a Jonah's gourd. Besides, it is the conductor and his assistants, who will give vitality and effect to the method, whatever it may be. Otherwise, we have a mere machine—it may be as perfect as human ingenuity can make it—a machine without a living and efficient motor. With the assistance of Prof. W. H. Payne, of Ann Arbor, Vice Principal Daniel Putnam, of Ypsilanti, and other eminent teachers, this department has published a new "Manual of Institute Work," which, it is believed, will be found a valuable aid in organizing and conducting institutes. It is gratifying to report that institutes the present year have rallied a large and enthusiastic attendance of teachers and school officers—that their work has been, in the main, satisfactory, and prolific of good. Such are the returns which come to this department from every quarter of the State.

#### TEMPERANCE TEACHING.

What is the exact *status* of temperance teaching in our public schools? The question is raised because it has been a matter of some inquiry, as well as controversy.

While the duty to provide for special instruction in physiology is made mandatory upon all district boards, there is no special penalty provided for failure to comply with the law. With a view to ascertain to what extent the law was complied with, special efforts were made during the past year to secure reliable information upon this point. The returns from the graded schools are quite complete, but the reports from the district schools are not as satisfactory. The blanks furnished the school directors of the State by this department included the following query: "Is physiology and hygiene taught in your school as provided in section 15, chapter 3, General School Laws of 1885?" Of the 6897 districts in the State 2313 answered "Yes," 1789 answered "No," and 2795 made no report. Among the latter are undoubtedly a number of districts in which the subject is taught, but it is, of course, impossible to form any reliable estimate of the number. The fact that more than 1700 districts report that the subject is not taught indicates a very general disposition on the part of district officers to either ignore the provisions of law, or to deliberately disregard them. The fact that they reply to the query at all is evidence that they are not ignorant of their duties in this regard. To secure a general compliance with this requirement it is evident that a specific penalty should be imposed for non-compliance.



The reports from the graded schools are much more complete and satisfactory. The blanks for special reports of graded schools included this question: "In what grades is physiology and hygiene taught with special reference to the effects of alcohol, etc?" Reports were received from 248 schools, of which all but 25 included replies to the above question. Seventy-eight report the subject taught in all the grades; 39 report it taught in the grammar and high school grades; 7 in the primary and grammar grades; 2 in the primary and high school departments; 12 in the grammar grade only; 83 in the high school only; 1 in the primary grade only, and one reported the subject not taught.

These statistics show that the subject is taught in over 33 per cent. of all the schools of the State. While this showing is far from meeting the expectations of the friends of the law some encouragement can be derived from the fact that the report for the school year ending September 3, 1883, the year before the statute above quoted went into effect, only 653 districts out of 6336 included physiology in their course of study. In four years this law has resulted in increasing the number of schools affording instruction in this important branch of study from 10 per cent. to 33 per cent.

In my opinion, it is the design of the law to give to this class of studies the same *status* it gives to other practical topics, such as reading, or grammar, *i. e.*, that somewhere in his course, the pupil shall be taught the physiological and moral effects of narcotics and alcoholic stimulants upon the whole being of man. To my mind, this is quite enough. Less would be insufficient; more would be unnecessary, and possibly harmful. It is to be regretted that in any public school the full requirements of the law should suffer neglect; yet, it would be a mistake quite as serious, to give to these special studies a disproportionate, unequal place in the school curriculum—to co-ordinate them, as some extremists insist upon doing, with every other subject from the low zones of a, b, c, up to the high regions of calculus. *Over-teaching* upon a subject which relates to moral conduct, especially, if it concerns the appetites, or passions, is really perilous. Too constant dwelling upon topics of this character has a tendency to invoke morbid conditions in the mind of the youth which either provokes, or fascinates him to attempt dangerous experiments. Were you to teach a boy the flagrant wickedness of burglary it would not be expedient, nor would it be necessary, to induct him into the mysteries of picking a lock. The *specialist* finds a peculiar charm in the ugly spider—he sees a thousand beauties in the bright colors and sinister eyes of a loathsome snake. We may well fear the consequences of making our boys and girls too familiar with nauseating details of any evil which we desire them to shun. The teacher or parent cannot be too earnest to en-

join correct principles, to give warning of penalties, and to himself exhibit a blameless example; which having done, he can effectively add nothing further, except to devoutly leave the result with God.

## TOWNSHIP SCHOOL DISTRICTS.

During my brief connection with this department I have become convinced that there exist two radical defects in our present school system, *i. e.* imperfect supervision and too many school districts. These defects have been noted and discussed at length by several of my predecessors, and I am simply falling into line with their views in urging the necessity of some change in these particulars. The argument in favor of consolidating the common school districts in each township is exhaustively presented by Hon. H. R. Gass in the annual report of this department for 1883, and I shall only attempt to emphasize some of the facts presented in support of his advocacy of the proposed change.

The inequality of the cost per capita for instruction incident to the present system is shown in the reports of the township inspectors on file in this office. The following cases are taken at random from the different counties in the State and are not exceptional.

Three districts in Menominee county report a total enrollment of twenty pupils. The average number of months' school maintained in each district was seven and one-third, and the total cost for instruction was \$854. The average expense for teaching each of these twenty children for seven and one-third months was \$42.70. In the same townships in which these districts are situated are three other districts which reported a total enrollment last year of 670. The average duration of school was nine and two-thirds months and the total cost for instruction was \$4,760, or an average per capita cost for instruction for nine and two-thirds months of only \$7.10. In other words it cost six times as much to teach each pupil in the first three districts as it did in the last three mentioned. One district in this county reported six pupils enrolled and ten months' school. The amount paid for instruction was \$450.00 or a per capita cost of \$75.00. An adjoining district in the same township enrolled 456 pupils, maintained school ten months and expended \$3250.00 for instruction, making the average cost per pupil only \$7.12, or less than one-tenth the cost in the first mentioned district.

In Midland county there were three districts which reported a total enrollment of seventeen. The expense of instructing these seventeen children five months was \$60. In the same townships were three other districts with a total attendance of 163, and the cost of instructing this number for eight and

two-third months was only \$1,022. The average cost in the first three districts was \$27.06 for five months, while the average cost for pupils in the last three was only \$6.27.

Six districts in Missaukee county enrolled thirty-seven pupils and it cost \$1,325 to instruct these children six and one-half months, while one district expended only \$336 for instructing forty children nine months.

Instances of a similar character could be cited from nearly every county in the State. Assuming that the districts reporting the least enrollment are the more sparsely settled and the less able to bear the burden of taxation necessary to support the schools, and adding to the cost of instruction the current expenses of the school, cost of buildings, etc., the inequality is most marked.

While the inequality would not be entirely done away with in each instance by placing all the schools of the township under one management, the evil would be lessened very materially, and the school taxes would be equitably distributed over all the territory comprised in the township. Nor is this all. The wages of all the teachers in the township would be more equally adjusted, resulting in supplying the same grade of instructors to all sections of the township.

The adoption of the township district would naturally result in a uniform series of text-books for all the schools of the township. The advantages that would accrue from greater uniformity are self-evident, the only question being to what extent is uniformity desirable? Should it be confined to the district, the township, the county, or should it include the entire State? While I am not favorable to State uniformity and am somewhat in doubt as to the advisability of a county uniformity even, I am satisfied that a uniform series of text-books for all the schools of a township would be of great benefit to the district schools, and would simplify the adoption of county uniformity should it be deemed advisable.

Among the few States retaining the district system are Minnesota and Connecticut. The Superintendents of Public Instruction in both of these States strongly recommend the township system, and the following extracts from their reports on this question will apply to our own State.

Hon. D. L. Keihle, Superintendent of Public Instruction, for Minnesota:

"Noticing the defects of our system more in detail, I call attention to the common school district. This may be known as the neighborhood plan, in which as many families as can conveniently send to one school, have their own officers and school-house, and tax their property for the education of their children. This plan prevails nowhere but in the country, although it is not a whit better adapted to it than to cities. The unwisdom of this plan

would be fairly illustrated if our cities should adopt it, and provide by law that every one, two or three blocks might organize for the support and control of their school affairs by a separate set of officers. If the two cities of St. Paul and Minneapolis should adopt the plan of the country, they would support over 500 schools and over 1,500 school officers; there would be some very rich districts, with excellent schools supported at a trifling cost, and there would be other very poor districts, with few children, poor schools and short terms, maintained at a burdensome expense. And this is the precise condition of things in the country. Some districts are large, rich and thriving; others are poor, sparsely settled, have few children, and can hardly support a four months' school by levying the highest tax allowed by law.

"There is no more reason for having a set of officers for each school in the country than there is for making as many separate districts in a city as there are school buildings. The same rule should govern in the country that govern in cities. As the territory of the municipality is the territory of the school district, so the township should be the school district in the country; and as in the city, a single board provides school privileges as they are needed, so in the township, under one board, school-houses should be located, teachers employed, and all conveniences provided as the distribution of population and the progress of the children require."

Report of the Board of Education of Connecticut, 1886:

"By creating within our towns from ten to twenty little parasitic governments, partially independent in school affairs of one another and of their towns, and by dividing the duties and responsibilities of school administration between town meeting and district meeting, and between school visitors and district committees, we have vitally impaired and paralyzed the self-government of our towns, and have rendered a proper control and management of our schools impossible or at least unlikely. The town is the genuine organic unit of our popular self-government, and we urgently suggest to your honorable body that there be substituted by law, for the present confused and unsound system a simple and well-ordered town management of schools."

I fully appreciate the pernicious results that are apt to follow frequent and radical changes in the school law, and it is, therefore, with no little hesitation that I have ventured to recommend a measure that, if adopted, would practically revolutionize our present school system and require an almost entire revision of the school laws. I am thoroughly satisfied, however, that the ends fully justify the means in this instance, and that the present unsatisfactory condition of the ungraded district schools of the State demand the adoption of any measure that promises better results. Experience of other States has proved the superiority of the township district system, and

the testimony of the Superintendents of Public Instruction of Massachusetts, Illinois, Iowa, Indiana, Ohio, New Hampshire, Pennsylvania, where the civil township is made the school district, is unanimously in its favor.

I would suggest that the law be amended so as to permit the qualified voters of any township to vote to consolidate the several school districts, and place all the schools of the township under the management of a township board of trustees.

#### TEXT BOOKS.

The adoption of the township system will, in my opinion, open a new way for the speedy adjustment of the difficulties arising out of the diversity and expense of text-books. There can be no question that the variety of the text-books, in use in our public schools, is one of the most fruitful sources of dissatisfaction to the patrons of the schools and a very serious obstacle to securing the best results in school work. This is especially apparent in our ungraded district schools, where frequently the number of text-books on some one subject will equal the number of children enrolled in the school. The disadvantages of such a diversity are too apparent to need any argument. How best to secure some degree of uniformity and at the same time reduce the cost of the text-books to a minimum is a question of great importance to the educational interests of the State.

After thoughtful consideration of the various plans and expedients suggested I am convinced that the solution of the problem lies in the consolidation of the school districts of each township and placing all the schools under the control of a township board of education and having a uniform series of text-books for the township, all such books to be purchased by the township district and loaned to the pupils under such regulations as the board of education may prescribe. The advantages that would naturally follow making the township the unit in school matters are referred to elsewhere in this report. The best argument in favor of free text-books will be found in the universal approval that this plan has received in localities where it has been tried. That the plan has passed the experimental stage is evident from the following opinions regarding its operation from experienced educators in various sections of the country.

Robert Graham, State Superintendent of Wis.:

"The present law authorizes electors of school districts to empower district boards to purchase text-books for use in public schools, to be loaned or furnished pupils under such conditions as may be prescribed by the voters and regulations of the district boards. Very few districts have voluntarily undertaken to furnish free text-books to pupils. Some cities have done so, and the result has coincided with experience in other States, and proved of great advantage. Attendance has been increased, uniformity of text-

books secured, better classification, and very much reduced aggregate expense, are some of the fruits of this measure, wherever tried."

Superintendent City Schools, LaCrosse, Wis. :

"It does not cost this community one-third the former cost for books. The pupils are on hand promptly at the beginning of the term, and do not have to wait to get books; that is it increases the regularity of attendance. It makes the schools free indeed; puts the poor man's child on an equality with the rich man's child; all are supplied alike. It is an educational force; it teaches the responsibility and care of property."

Superintendent of Schools, New Brunswick, N. J. :

"For the past eighteen years our readers have not cost, on an average per year, more than ten cents per pupil. More than six hundred different girls used the same forty-five reading books. The original cost to the board was less than \$45.00, while the retail price during that time was \$1.25 per book. The advantages of furnishing books to the pupils by the board are many."

Mr. S. Libby, Orono, Me. :

"During the year 1879 the amount expended for all the books for all the scholars was only \$140.29, and yet every scholar attending the school was supplied with all the books he needed, or could use, and the number of different scholars registered was 527. The cost to the town for each scholar was only twenty-six and three-fourth cents for the year. What have we gained by the adoption of this system? I answer: Uniformity of text-books, a satisfactory classification in all our schools and large savings in the cost of books. We have found it the most convenient method, and transfers and exchanges of books are much more easily effected."

Hon. J. W. Dickinson, Secretary State Board of Education, Mass. :

"The law is working well in our commonwealth. The people like it. I have reports from all parts of our State showing that it has increased the attendance, in some cases ten per cent. The new method of supplying books and supplies is cheaper by two-fifths (forty per cent.), than the old. The teachers can now organize at once on the beginning of the school year, and the teachers can make a thorough classification of the pupils. Our schools are now free schools."

Hon. J. W. Akers, State Superintendent, Iowa :

"By authorizing each board of education in the State to purchase books, at first cost, of the publishers or of the booksellers, every argument in favor of uniformity, economy and consistency is fully met. All authorities unite in favor of uniformity in the individual school organization, which is opposed by no one, and is readily secured by the plan of free text-books. The experience of cities, towns, and districts, to the number of many thousand, testifies to the economy of this plan. If the city of LaCrosse, Wis., could furnish all the pupils of her schools with text-books and stationery last year as testified by the city superintendent, at a cost of only twenty-three cents per pupil for the year, why should the neighboring city of Dubuque pay from two to five dollars per pupil for books for the same time? But it is not LaCrosse nor Wisconsin alone that testifies to the fact of the economy of the plan of free text-books. Massachusetts, New Jersey, New York, California, Maine—not the least important States of this union, educationally considered—with a multitude of cities, towns and rural districts, in widely separated localities, and without exception, testify to the economy of the free text-book plan."

East Saginaw is the only city in this State where the pupils of the public schools are furnished text-books and stationery. By special act of the Legislature of 1885, the board of education was given authority to purchase text-books and all necessary supplies for all scholars attending the public schools. The plan has therefore been in operation less than two years. That it has proved satisfactory is shown by the following statement from Mr. C. B. Thomas, city superintendent:

"The free text-book plan was adopted here in June, 1885. It has therefore been in operation about a year and a half. In this time we have pretty nearly completed our plant—i. e., bought a stock of books, slate and lead pencils, pens and pen-holders, writing and drawing books, paper and pads, etc., etc., for two years.

Our total expense for the stock is about \$7,000; about \$4,500 last year, and \$2,500 thus far this year. Suppose we call it in round numbers for the two years \$8,000.

Our school enrollment is or will be 4,500. The figures then stand thus:

Amount invested in books, etc.....	\$8,000
Number of pupils supplied.....	4,500
Cost per pupil.....	\$1.77

Our books after two years' service will be in excellent condition. Even the first readers, in the hands of little children six years of age, after a full year's service, are sound, not much soiled, and good for a year or two more of similar careful usage.

The advantages of the system may be summed up about as follows:

1. A gain of from 25% to 40% on first cost.
2. A gain of at least 33% in the time the book will be usable.
3. I think, taking the last two items together, we make a gain of not far from 50% in cost to community.
4. Classes are uniformly supplied, both as to time and material.
5. No distinction between rich and poor.
6. I am quite confident that about \$.50 per scholar will keep the stock good, the children always furnished.
7. To insure care, we fine children who needlessly or maliciously injure books in their hands."

I would suggest that the law be amended so as to empower any district to authorize the purchasing of text-books for use in the schools of the district and am satisfied that wherever tried it will result in an increased attendance, better instruction and cheaper books.

## EDUCATIONAL FUNDS.

## THE PRIMARY SCHOOL FUNDS.

The moneys derived from the sale of school lands, and from escheats to the State, constitute the Primary School Fund *proper*, and bear seven per cent. interest. One-half the cash avails of the sale of swamp lands are also set apart as a school fund, bearing five per cent. interest, and this is called the Primary School five per cent. fund. The income derived from each of these funds, together with the surplus of specific taxes remaining in the State treasury, after paying the interest on the several educational funds, and the interest and principal of the State debt, forms the Primary School Interest Fund; the entire amount of which, that may be on hand at the time, is apportioned to the school districts of the State semi-annually between the first and tenth days of May and November in each year.

The condition of these funds for the fiscal year ending September 30, 1886, is shown in the following statement:

## Primary School 7% fund:

In the hands of the State.....	\$3,279,047 24
Due from purchasers of lands.....	275,118 90

Total 7% fund.....	\$3,554,166 14
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## Primary School 5% fund:

In the hands of the State.....	\$366,645 00
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Total 5% fund.....	366,645 00
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Total school funds.....	\$3,920,811 14
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## PRIMARY SCHOOL INTEREST FUND.

Interest paid by the State on 7% fund.....	\$226,178 21
Interest paid by holders of lands, 7% fund....	21,512 67

Total interest on 7% fund.....	\$247,690 88
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Interest paid by the State on 5% fund.....	18,175 93
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Total income from both funds.....	\$265,866 81
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Surplus of specific taxes transferred.....	445,408 87
--	------------

Rent of land.....	1 00
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Paid by trespassers on school lands.....	45 00
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Total Primary School Interest Fund.....	\$711,321 68
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## SUPERINTENDENT'S REPORT.

## THE UNIVERSITY FUND.

This fund is derived from the sale of lands granted to the State by the General Government for the support of a university, and draws interest at seven per cent. The amount to the credit of this fund, September 30, 1886, together with the income derived from the same, is as follows:

In the hands of the State.....	\$502,570 09
Due from purchasers of lands.....	42,733 09
Total fund.....	<u>\$545,303 18</u>
Interest paid by the State.....	\$34,997 15
Interest paid by holders of lands.....	3,483 33
Total income.....	<u>\$38,480 48</u>

## THE AGRICULTURAL COLLEGE FUND.

This fund, derived from the sale of lands granted by the State and by the General Government for the support of the college, draws seven per cent. interest. The state of the fund at the close of the last fiscal year was as follows:

In the hands of the State.....	\$301,333 58
Due from purchasers of lands.....	134,234 31
Total fund.....	<u>\$435,567 89</u>
Interest paid by the State.....	\$20,571 65
Interest paid by holders of lands.....	10,175 29
Total income.....	<u>\$30,746 94</u>

## THE NORMAL SCHOOL FUND.

This fund, bearing six per cent. interest, is derived from the sale of salt spring lands, granted by the State for the support of a normal school. The condition of this fund and its income at the close of the fiscal year was as follows:

In the hands of the State.....	\$62,338 56
Due from purchasers of lands.....	6,787 48
Total fund.....	<u>\$69,126 04</u>
Interest paid by the State.....	\$3,722 53
Interest paid by holders of lands.....	538 06
Total income.....	<u>\$4,260 59</u>

## STATE EDUCATIONAL INSTITUTIONS.

## THE UNIVERSITY.

The University of Michigan has nearly completed the first half century of its existence, and during the coming year will be celebrated its semi-centennial. And what a marvellous history will this event most fitly commemorate! From a few schools located in different parts of the State, each embracing a course of study which is now surpassed by many of our high schools, it has grown to the full stature of a University in the most comprehensive sense of the word. In the comparatively brief period of fifty years it has accumulated property to the value of nearly \$1,000,000. In addition to the various courses of study offered in the literary department special schools have been established in law, medicine, chemistry, dentistry, civil and mining engineering and mechanics. Its several faculties aggregate more than ninety instructors. More than fifteen hundred students from all parts of the world are enrolled in the different departments, while the number of graduates exceeds eight thousand. The several libraries include 70,000 volumes. The museums of natural history, archæology and ethnology, fine arts and history, anatomy and *materia medica*, and the industrial arts are all very complete. The various laboratories are finely equipped with apparatus and material for practical illustration. More than a score of men and women who have been connected with the University as instructors or students have attained to high rank in science, literature and politics. In his address at the celebration of the semi-centennial of the admission of Michigan to the Union, President Angell sums up a brief but comprehensive sketch of the development of the University in the following eloquent words: "I have thus given a rapid and brief sketch of the origin and development of the University. Its growth is, we may confidently say, without a parallel in the history of American Universities. Its name is spoken with honor wherever American scholarship is known. It has long had in its faculties professors whose fame has circled the globe. It has done its full part in making the name and fame of Michigan familiar to the world. And looking back to-day on the proud history of the State, shall we say that the fathers erred in laying deep and broad the foundations of the University? Does not rather their work stand as a monument to their wisdom and foresight? They not only secured, almost without cost, a generous education for their own children, but they saved at least three generations of educated men to Michigan. They made certain, at an early day, the collection of museums and libraries, which could, probably, not have been gathered in a century through private generosity. Nor can it be ques-

tioned that the University has exerted a most powerful, elevating and stimulating influence upon the public schools, and especially upon the high schools of the State. It has attracted a large number of men of high intelligence and character from other States who, after completing their studies, have remained to strengthen and enrich this State with useful lives. The power and influence of the University have been felt throughout the length and breadth of the State, nay, throughout the whole nation and in many a foreign land."

During the past year the University has prospered in all its departments. The total attendance reached 1,401, an increase over the preceding year of 106, the increase being chiefly in the literary department. The number of graduates in the several departments was 366, an increase of 3 over the preceding year.

The course of instruction in the law school has been graded and hereafter text-book work will supplement the lectures. This change will insure more thorough training and is in harmony with the general policy of the Board of Regents to constantly advance the qualifications for graduation in all departments.

The annual report of President Angell, included in the documentary part of this volume, contains a detailed statement of the present condition and needs of the University. The institution has attained such a magnitude that the annual resources fall far short of meeting the current expenses, while the necessity of funds for special purposes was never more pressing than at present. The recent valuable contributions to the art collection have created a demand for a suitable building for their safe keeping and proper exhibition. It seems to me a matter of great importance that these collections, aggregating in value several hundred thousand dollars, should be protected from damage, and it is earnestly to be hoped that the Legislature will take prompt action in this matter. No doubt if the State would furnish a suitable building where valuable works of art could be safely deposited, the disposition to give to the University, which has been so marked in the past few years, would be greatly stimulated. Certainly the State has been amply compensated for all the aid given the University in the past, and I am confident the requests of the Board of Regents will receive the same liberal treatment from the State that has always been accorded them.

#### THE NORMAL SCHOOL.

The vacancy in the principalship of the Normal School caused by the resignation of Principal Willits, and which was temporarily filled by Professor Daniel Putnam, has been permanently supplied by the appointment of Supt.

**J. M. B. Sill.** Principal Sill was a member of the first class that graduated from the Normal, was afterward a member of the faculty, and has been continuously engaged in educational work since his graduation. He has long been recognized as one of the leading educators of the State, and his successful administration of the office of superintendent of the Detroit city schools gives assurance of the possession of executive ability so essential to the management of a large educational institution.

Principal Sill entered upon his duties under very favorable auspices. Under the wise management of acting Principal Putnam the attendance had increased until it exceeded any previous year in the history of the school. Perfect harmony existed between the individual members of the faculty, and the relations between the instructors and students was uniformly pleasant. The continued growth and prosperity of the school, under these conditions, would seem to be an assured fact.

During the past year the attendance in the normal department reached 628, an increase of 108 over the preceding year. The faculty numbered 24, and 87 were graduated at the last commencement.

The present accommodations are entirely inadequate for so large an attendance, and the necessity for enlarged quarters which was so strongly urged by Principal Willits in his last report, is made still more pressing by the large increase in the number of students. The matter demands prompt action or the board will be compelled to restrict the attendance.

The course in music has been extended to afford instruction in choral singing and in instrumental music. This has resulted in an increased attendance at the conservatory of music, the enrollment reaching 123 during the year.

No changes of any importance have been made in the courses of study or methods employed. Good, faithful work has been done by the students, and an earnest desire to make the best use of the opportunities offered has characterized all.

The reports of the State Board of Education and the acting principal furnish detailed statements of the courses of study, members of the faculty, and matters of general interest to friends of the school.

#### THE AGRICULTURAL COLLEGE.

The report of the secretary of the State Board of Agriculture, included in the appendix to this volume, contains many interesting facts relating to this institution not generally understood by the public. The permanent endowment fund of the college derived from the sale of lands granted by the general government, has already reached that point where the income is sufficient to meet the entire current expenses. Practically, the college is self-

supporting, and the State is called upon to furnish only such funds as are needed to increase the accommodations for students and the facilities for instruction demanded by the largely increased attendance. The enrollment during the year was 296, exceeding that of the preceding year by 123, an increase of nearly 60%. As a result the buildings are overcrowded, and it has taxed the ingenuity of the authorities to accommodate so large a number in such limited quarters. The coming year will undoubtedly witness a still larger increase in attendance, and as the board is restricted by the terms of the grant from using any of the permanent fund for building purposes, the Legislature must make some provision to meet this rapid growth.

The department of Mechanic Arts, established in 1885, is attracting many students to the college, and the building devoted to instruction in this course is already crowded beyond its capacity; more room and additional tools and machinery are needed to meet the increased demand. The wisdom of the Legislature in providing for the establishment of this department has been fully vindicated by the results already attained, and its importance and usefulness will be limited only by the means at the disposal of the board for its necessary enlargement and equipment.

During the year eleven bulletins have been issued by members of the faculty under the law passed at the last session of the Legislature providing for the publication of the results of experiments tried in the various departments. All of these documents have been of practical value to the agricultural and horticultural interests of the State.

The record of the past year has amply demonstrated the wisdom of the action of the State Board of Agriculture in appointing Hon. Edwin Willits to the presidency. The attendance has been larger than ever before, and in every respect the college has prospered and grown.

But few changes have been made in the corps of instructors. Mr. H. R. Pattengill has been appointed Assistant Professor of English, and Mr. Joseph B. Cotton, Instructor in Mathematics. The rapid growth in attendance will necessitate increased teaching force, many of the classes being already too large to admit of the best results in class work. The courses of study are practically the same as given in the last report.

## STATE REFORMATORY AND CHARITABLE INSTITUTIONS.

## SCHOOL FOR THE BLIND.

The number of this unfortunate class who receive the advantages afforded by this school increases annually, though there are undoubtedly many more scattered throughout the State who for various reasons are being denied this privilege. One who has not visited this institution can have no conception of the opportunities that are afforded to this, perhaps the most unfortunate of the defective classes, for acquiring a good common school education, supplemented by a valuable apprenticeship in some manual trade that will enable them to become self-dependent. During the past year a kindergarten class was established which has proved to be a very important auxiliary both in intellectual and manual instruction. Modeling in clay, paper folding and weaving, etching on card board and perforated paper, braiding and splicing cords and other devices have been employed with excellent results in producing that delicacy of touch that is so essential to successful instruction of the blind.

Four teachers are employed in the literary department besides two music teachers, a sewing teacher and a teacher of broom-making. A class in piano tuning has been organized and promises to open up an important field of occupation to pupils of the school. The attendance during the year was 83. Some interesting facts in relation to this school, taken from the report of the superintendent, are included in the accompanying documents.

## THE INDUSTRIAL HOME FOR GIRLS.

at Adrian is doing good work in the direction of reforming girls and young women who from vicious surroundings, or lack of proper home influences and training have drifted into evil ways. The plan of the school precludes any graded system of school work, the girls remaining there only until suitable places are found for them in families or at some kind of reputable employment where they will be removed from the temptations that would retard their reformation. Instruction is given in the common school branches, and the girls, as a rule, are interested in their studies and evince a fair degree of proficiency considering the very general lack of previous mental training. The school is managed on the cottage plan, the inmates being classed on the basis of good conduct. The work in each of the cottages is done by the girls under the supervision of a competent housekeeper. They make and mend all their garments, and do much of the lighter out-door work. The fact that con-

stant employment is the best safeguard against evil doing is continually emphasized, and the time is fully occupied in school work or in domestic labor.

The whole number of different persons received during the year was 258, of which number 187 were in the Home at the close of the year. The average age at entering was fourteen years. Since the opening of the institution in 1881, one hundred and eighteen girls have been placed in homes, of whom only seventeen have been returned as still vicious. This showing is certainly very favorable for the school and speaks well for the excellence of its management.

#### STATE PUBLIC SCHOOL FOR DEPENDENT CHILDREN.

The facilities for school work at this institution have been greatly improved during the year. The large double cottage has been remodeled and is now entirely devoted to school purposes. This change afforded four large, well lighted and ventilated school rooms, admitting of much better results in school work. A large room on the first floor has been assigned to the kindergarten department, which was established the year previous, and which has proved to be one of the most useful and attractive features of the school. Referring to this department, Supt. Foster says; "It has been a most useful adjunct to the schools, and its results have been better than I even dared to hope. It has done much, by interesting mechanical work, to enliven dormant powers, and to bring into activity mental resources of children who were considered of doubtful ability. It has thus, possibly, saved from a poor-house life one or two children who, without this awakening process, would have been probably considered feeble-minded. While it brightens and awakens sleeping intellects, it does much for the already bright ones. It furnishes pleasing occupation for willing fingers and saves them from getting into mischief. At a time in life easily influenced, impressions for good are made which will be lasting."

The other departments are better supplied than ever before with improved appliances for teaching, and though the children remain in the institution too short a time to admit of a systematic course of instruction, the habit of study is formed that is developed in the public schools after they leave the institution. The further education of the children is provided for in the conditions of indenture which provide that each child indentured shall be sent to the public schools at least four months each year, until eighteen years of age or longer.

This school continues to be regarded as the model institution of its kind,

as it was the first established, and other States are organizing similar institutions, following closely the system adopted here.

#### DENOMINATIONAL SCHOOLS.

The following colleges, or schools of higher learning, are under the auspices of the different christian denominations, *i. e.*, Adrian, Albion, Alma, Battle Creek, Detroit, Hillsdale, Hope, Kalamazoo and Olivet. The above named schools, unlike our State institutions, are sustained by voluntary patronage. However, they are incorporated by the State under a general statute, and are, at least nominally, subject to the visitatorial jurisdiction of the department of Public Instruction. These denominational colleges are sometimes called "sectarian." It is only just to say that the epithet is wholly undeserved. To one who is a stranger to their aims and spirit the epithet is very misleading—a false definition—in fact, a libel. It conveys the notion that these educational institutions exist for the diffusion of sectarian ideas, dogmas and influences—in a word, that they are narrow partisan schools. This notion is no more injurious than unjust, and really impeaches the intelligence or else the fairness of the person who entertains it. It has been historically demonstrated that it is the very genius of the Christian religion to educate. Not to educate in the mere dogmas of the church, but to educate in every field of literature, science, art and history. The Christian religion proceeds upon the sound axiom that the truth, whatever it may be, will bear the light—even "the fierce light which beats against a throne." Learning gets its profoundest inspiration from Christianity, and the most renowned and influential schools of learning in christendom have had their origin and up-building from this one prolific source. It requires only a superficial acquaintance with the historical relations of the Christian religion to the cause of general education to find a noble, and not mean, a catholic, and not "sectarian," reason for the existence of the Christian colleges of our commonwealth. It is natural and just that in the proportion that a religious denomination contributes to the cause of general education, it adds to its own intelligence, numbers and influence. The principle of compensation which obtains everywhere—a wise and beneficent law, governing all communities and individuals—works this practical equity.

It is true, also, that one's peculiar religious beliefs are, to some extent, determined by his social environments. This, too, is a wholesome law, and every school worthy of confidence makes it available as a moral safeguard to the youth committed to its training. But, further than the social atmosphere which it legitimately invokes or creates—a mild and wholesome influ-



ence—it is impossible to engraft “sectarianism” upon a college. In the same sense that it behooves an enlightened nation to comply with established doctrines of international law, it is necessary for a school of higher learning, under any auspices, to observe with scrupulous fidelity the traditions, courtesies and amities which prevail in the great republic of letters. These are eminently cosmopolitan and catholic as respects both nationality and creed. They enjoin absolute freedom of conscience, and, within decent conventionalities, unrestrained liberty of speech and conduct. The reproach of “sectarianism” so often laid at the door of denominational colleges is, then, clearly absurd as well as unjust. Is Harvard sectarian? or Yale? or Princeton? or Brown? Or, is it only in the days of its weakness that men seek to fasten this stigma upon every school of learning under the auspices, or patronage, of a religious communion?

But it is further objected that the denominational colleges of our State are superfluous—that there is no real necessity for their existence—that the University of Michigan, and other State schools, are qualified to supply the whole demand for higher education amongst the youth of our commonwealth. It scarcely needs to be pointed out that, whatever the force of this objection at an earlier period in our history as a State, it is now *untimely*. These denominational colleges already exist. They have demonstrated their right to be by the extent and quality of their work. Each one of them has a local habitation and vested interests, and, is so identified with the community where it is established, that it could not be removed, nor discontinued, without misapplication of designated funds, and a serious breach of trust. The real question is, whether more than a million dollars devoted to the cause of education shall be abandoned, and actually lost to such noble uses, or whether this great, and increasing, sum shall be continued in the work to which it is now dedicated? There is still a further question, naturally suggested in this connection. It is this: Whether, under the forms of popular government, it is possible to obtain by taxation the resources adequate to the maximum efficiency of a university, or college? It is not unreasonable to expect that private benefactions will yet supply the deficiencies of State aid in the future growth, the progressive, exalted career of the University of Michigan.

However, the objection touching the superfluousness of the denominational colleges is best examined in the light of this truth, *i. e.*, every school of higher learning helps to create the demand which it helps also to supply. The work of creating a demand is quite as necessary and noble as that of supplying it. This is a point which might be amply sustained and illustrated by facts within the sphere of my own observation and knowledge. It is a great achievement to carry the learning of a few individuals, who desire to

pursue it, to the highest attainable summit; but, for the practical good of mankind, and especially for the good of the State, it is a greater achievement to diffuse learning over the widest possible area and amongst the largest number of individuals. Many scores of young men and women have been rescued from a condition of illiteracy and started upon an intelligent and useful career by the proximity and influence of the small denominational colleges located in different parts of our State. If we may forecast for our noble State Institutions a future of growth and efficiency answering to the fondest dream of their most enlightened friends, there will still be room for our denominational colleges to fulfill a great and noble mission in the service of the commonwealth and of mankind.

#### CONCLUSION.

In closing this report, I desire to make grateful acknowledgments to the teachers of Michigan for their uniform coöperation and kindness. They are an intelligent body of men and women—self-devoted in their noble work. They are rendering a great and patriotic service to our beloved commonwealth. In retiring from an office, whose duties and responsibilities, though imperfectly performed, have been keenly appreciated, I think it proper as well as just to mention my great obligation to Mr. William F. Clarke, the able and efficient Deputy Superintendent of Public Instruction. He is a conscientious, painstaking and intelligent officer—a trustworthy and devoted friend. I am, also, greatly indebted to Mr. Bayard T. Brown, chief clerk, for many thoughtful attentions to myself personally, and for the faithful discharge of every official duty. In fact, I have been exceptionally well served by the whole official force, and take this occasion to present to each individually my heartfelt thanks.

Very respectfully,

THEODORE NELSON,  
*Superintendent of Public Instruction.*



# STATISTICAL TABLES.

TABLE I.

*Comparative Summary of Statistics for the Years 1885 and 1886.*

Items.	1885.	1886.	Increase.	Decrease.
<i>Districts and Schools.</i>				
Number of townships and independent districts reporting .....	1,186	1,199	13	.....
Number of graded school districts.....	440	443	3	.....
Number of ungraded school districts.....	6,492	6,529	37	.....
Total .....	6,932	6,972	40	.....
School census of graded school districts.....	279,970	285,653	5,683	.....
School census of ungraded school districts....	815,782	818,114	2,332	.....
Total.....	595,752	603,767	8,015	.....
Enrollment in graded schools .....	179,004	181,759	2,755	.....
Enrollment in ungraded schools.....	232,950	234,891	1,941	.....
Total .....	411,954	416,650	4,696	.....
Percentage of attendance in graded schools...	63.9	63.6	.....	.3
Percentage of attendance in ungraded schools	73.8	73.8	.....	.....
Percentage for the State.....	69.2	69.	.....	.2
Number of districts reporting having maintained school.....	6,980	6,906	26	.....
Average duration of schools in months in graded schools .....	9.5	9.4	.....	.1
Average duration of schools in months in ungraded schools.....	7.4	8.1	.7	.....
Average for the State .....	7.1	7.2	.1	.....
Number of private and select schools reported.	303	305	2	.....
Number of men teachers in such schools.....	262	286	24	.....
Number of women teachers in such schools ..	452	441	.....	11
Estimated number of pupils attending such schools .....	30,458	29,501	.....	957

TABLE I.—*Continued.*

Items.	1885.	1886.	Increase.	Decrease.
<i>Teachers and their Employment.</i>				
Number of teachers necessary to supply graded schools.....	3,127	3,273	146	-----
Number of teachers necessary to supply ungraded schools.....	6,494	6,511	17	-----
Total.....	9,621	9,784	163	-----
Number of men teachers employed in graded schools.....	597	601	4	-----
Number of men teachers employed in ungraded schools.....	3,279	3,283	54	-----
Total.....	3,876	3,884	58	-----
Number of women teachers employed in graded schools.....	2,809	2,886	57	-----
Number of women teachers employed in ungraded schools.....	3,673	3,520	-----	153
Total.....	11,482	11,386	-----	96
Whole number of teachers employed in graded schools.....	3,406	3,487	61	-----
Whole number of teachers employed in ungraded schools.....	11,952	11,853	-----	99
Total.....	15,358	15,320	-----	38
Average number of months taught by men in graded schools.....	7.5	8.8	1.3	-----
Average number of months taught by men in ungraded schools.....	4.6	4.6	-----	-----
General average.....	5.1	5.3	.2	-----
Average number of months taught by women in graded schools.....	9.1	9.4	.3	-----
Average number of months taught by women in ungraded schools.....	4.	4.	-----	-----
General average.....	5.2	5.4	.2	-----
Total wages of male teachers in graded schools.....	\$406,529 78	\$407,137 04	\$607 31	-----
Total wages of male teachers in ungraded schools.....	506,824 79	524,376 93	17,552 14	-----
Total.....	\$913,354 52	\$931,513 97	\$18,159 45	-----

## COMPARATIVE STATISTICS.

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TABLE I.—*Continued.*

Items.	1886.	1886.	Increase.	Decrease.
Total wages of female teachers in graded schools.....	\$1,000,414 09	\$1,082,919 98	\$82,505 84	-----
Total wages of female teachers in ungraded schools.....	871,511 55	877,478 28	5,966 73	-----
Total.....	\$1,871,925 64	\$1,910,398 21	\$38,472 57	-----
Aggregate wages of all teachers in graded schools.....	\$1,408,948 82	\$1,440,066 97	\$31,118 15	-----
Aggregate wages of all teachers in ungraded schools.....	1,378,386 84	1,401,855 21	23,518 87	-----
Total.....	\$2,785,280 16	\$2,841,912 18	\$56,632 02	-----
Average wages of male teachers in graded schools.....	\$77 83	\$76 78	-----	\$1 10
Average wages of male teachers in ungraded schools.....	84 79	84 06	-----	73
Average wages of male teachers in all schools.....	\$46 17	\$45 00	-----	\$1 17
Average wages of female teachers in graded schools.....	\$88 90	\$88 40	-----	\$0 50
Average wages of female teachers in ungraded schools.....	25 84	25 49	\$0 15	-----
Average wages of female teachers in all the schools.....	\$81 18	\$81 16	-----	\$0 02
<i>Examination and Certification of Teachers.*</i>				
Number of public examinations held.....	470	449	-----	21
Number of applicants for regular certificates.....	13,735	15,114	1,379	-----
Number of first grade certificates granted.....	120	198	78	-----
Number of second grade certificates granted.....	504	512	8	-----
Number of third grade certificates granted.....	9,016	9,222	206	-----
Whole number of regular certificates granted.....	9,640	10,020	380	-----
Number of applicants for special certificates.....	2,024	1,854	-----	170
Number of special certificates granted.....	1,873	1,573	-----	300
Number teaching who held State or Normal School certificates.....	289	288	-----	1
Whole number of legally qualified teachers.....	10,517	11,122	605	-----
Number licensed without previous experience in teaching.....	2,178	2,364	216	-----
Number of applicants who had attended State Normal School.....	3,231	3,484	253	-----

\* No reports received from Clare, Delta and Hillsdale counties.

TABLE I.—Continued.

Items.	1885.	1886.	Increase.	Decrease.
Number of applicants who had attended Institutes during the year.....	5,618	5,543	-----	75
<i>School Property.</i>				
Number of frame school houses.....	5,574	5,547	27	-----
Number of brick school houses.....	1,081	1,068	13	-----
Number of stone school houses.....	74	72	2	-----
Number of log school houses.....	485	458	27	-----
Total.....	7,164	7,235	71	-----
Whole number of sittings in school houses....	512,659	518,816	6,157	-----
Estimated value of property in graded school districts.....	\$7,242,236 00	\$7,725,060 00	\$482,764 00	-----
Estimated value of property in ungraded school districts.....	4,024,770 00	4,125,596 00	100,826 00	-----
Total.....	\$11,267,066 00	\$11,850,646 00	\$583,580 00	-----
Number of districts reporting dictionaries in school.....	3,113	3,333	210	-----
Number of districts reporting globes in school.....	1,496	1,654	158	-----
Number of districts reporting maps in school.....	1,844	2,086	242	-----
<i>Financial.</i>				
Balance on hand from preceding year.....	\$1,012,722 44	\$959,149 84	-----	\$53,573 10
Amount of one mill tax received.....	679,279 75	640,141 50	-----	39,138 25
Amount of primary school interest fund received.....	705,663 84	762,209 02	\$56,545 18	-----
Amount received from non-resident tuition....	50,023 72	52,062 51	2,038 79	-----
Amount received from district taxes.....	2,700,030 23	2,736,078 59	36,048 36	-----
Amount received from all other sources.....	555,692 97	542,566 37	-----	13,126 60
Total resources.....	\$5,708,412 95	\$5,692,237 33	-----	\$16,175 62
Amount paid male teachers.....	\$913,430 70	\$931,385 26	\$18,454 56	-----
Amount paid female teachers.....	1,570,592 84	1,909,258 53	33,865 69	-----
Amount paid for building and repairs.....	695,502 50	632,942 71	-----	\$62,559 79
Amount paid on bonded indebtedness.....	377,804 29	358,484 12	-----	19,320 17
Amount paid for all other purposes.....	371,310 21	358,332 97	-----	12,977 24
Balance carried to next year.....	974,472 41	1,001,238 74	26,811 33	-----
Total expenditures, including balance on hand.....	\$5,708,412 95	\$5,692,237 33	-----	\$16,175 62

## COMPARATIVE STATISTICS.

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TABLE I.—Continued.

Items.	1885.	1886.	Increase.	Decrease.
Total expenditures in graded school districts.	\$2,728,350 58	\$2,693,268 86	-----	\$35,147 22
Total expenditures in ungraded school districts	2,002,589 96	1,997,750 28	-----	4,839 78
Total net expenditures.....	\$4,728,940 54	\$4,690,958 59	-----	\$37,986 95
Total bonded indebtedness of districts.....	\$1,409,873 42	\$1,460,169 01	-----	\$50,704 41
Total floating indebtedness of districts.....	120,661 45	141,140 29	\$20,478 84	-----
Total indebtedness.....	\$1,590,534 87	\$1,601,309 30	\$10,774 43	-----
Total indebtedness in graded school districts.	\$1,238,939 81	\$1,233,152 84	\$44,218 53	-----
Total indebtedness in ungraded school districts	351,595 56	318,156 46	-----	\$33,439 10
Total indebtedness.....	\$1,590,534 87	\$1,601,309 30	\$10,774 43	-----
Total amount due the districts.....	\$154,550 87	\$148,475 22	-----	\$6,075 65
<i>School Libraries.</i>				
Number of townships maintaining libraries....	537	505	-----	32
Number of districts of 100 children or more maintaining libraries.....	294	295	1	-----
Number of districts of less than 100 children maintaining libraries.....	933	883	-----	50
Total number of libraries.....	1,764	1,683	-----	81
Number of volumes in township libraries.....	109,637	123,552	13,925	-----
Number of volumes in districts of 100 or more children.....	211,841	223,358	11,517	-----
Number of volumes in districts of less than 100 children.....	50,201	48,969	-----	1,232
Total number of volumes in all the libraries.....	371,669	395,879	24,210	-----
Amount of taxes voted for township libraries.	\$4,255 87	\$4,524 20	\$268 33	-----
Amount received from county treasurers for township libraries.....	11,283 17	9,296 95	-----	\$1,986 22
Amount received from county treasurers for district libraries.....	16,804 98	20,981 89	4,176 91	-----
Number of townships diverting moneys to general school purposes.....	463	449	-----	14
Number of townships forfeiting library moneys.....	250	237	-----	13
Amount paid for support of township libraries.....	\$14,836 86	\$16,263 89	\$1,426 53	-----
Amount paid for support of district libraries.....	33,419 92	37,965 75	4,445 83	-----



TABLE I.—*Continued.*

Items.	1885.	1886.	Increase.	Decrease.
<i>Teachers' Institutes.</i>				
Number of State institutes held.....	74	71	-----	3
Number of men enrolled at such institutes....	1,983	1,915	-----	18
Number of women enrolled at such institutes.	5,157	5,017	-----	140
Total enrollment.....	7,090	6,932	-----	158
Amount received from State treasurer for such institutes.....	\$1,790 20	\$1,758 58	-----	\$31 67
Amount received from county treasurers for such institutes.....	9,415 89	8,373 01	-----	1,042 88
Total amount expended.....	\$11,206 59	\$10,131 54	-----	\$1,074 05
<i>Miscellaneous.</i>				
Number of counties reporting county teachers' associations.....	35	43	8	-----
Number of visits to schools by secretaries of county boards.....	612	497	-----	116
Number of visits to schools by other members of county boards.....	263	228	-----	35
Total number of visits.....	876	725	-----	151
Amount of per diem received by examiners.....	\$12,122 32	\$12,449 50	\$327 18	-----
Amount paid secretaries of county boards for services.....	12,546 00	12,881 50	-----	\$335 50
Amount received by secretaries of county boards for special certificates.....	1,181 75	1,242 65	60 90	-----
Total compensation.....	\$27,860 07	\$27,573 65	-----	\$286 42
Amount allowed by supervisors for expenses of county boards.....	\$1,821 13	\$1,534 05	\$287 08	-----
Amount paid and due township inspectors for services.....	19,114 94	22,475 38	3,360 39	-----
Amount paid chairmen of boards of inspectors.....	27,650 59	24,920 95	2,729 64	-----

TABLE II.

*Semi-Annual Apportionment of the Primary School Interest Fund, made May 7, 1886;  
Rate Per Capita, 64 Cents.*

Counties.	Whole number of children.	Number included in ap- portionment.	Amount apportioned.
State.....	595,752	593,143	\$380,093 68
Alcona.....	1,194	1,194	\$764 16
Alger.....	195	165	105 60
Allegan.....	12,629	12,561	8,039 04
Alpena.....	3,864	3,864	2,472 96
Antrim.....	2,953	2,944	a 1,895 92
Arenac.....	1,222	1,222	782 08
Baraga.....	833	833	533 12
Barry.....	7,906	7,906	5,059 84
Bay.....	14,756	14,715	9,417 60
Benzie.....	1,496	1,496	955 52
Berrien.....	12,128	12,068	7,742 72
Branch.....	7,988	7,915	5,065 60
Calhoun.....	11,884	11,884	7,605 76
Cass.....	6,312	6,281	4,019 84
Charlevoix.....	2,974	2,963	1,896 32
Cheboygan.....	3,201	3,170	b 2,023 80
Chippewa.....	2,543	2,473	1,759 12
Clare.....	1,542	1,532	980 48
Clinton.....	8,836	8,836	5,655 04
Crawford.....	614	614	392 96
Delta.....	2,448	2,344	1,500 16
Eaton.....	9,516	9,516	6,090 24
Emmet.....	2,569	2,542	1,626 88
Genesee.....	11,981	11,981	7,635 84
Gladwin.....	509	509	325 76
Grand Traverse.....	3,706	3,672	2,350 08
Gratiot.....	3,343	3,343	c 5,549 23
Hillsdale.....	9,362	9,362	5,995 28

a Including \$11.76 deficiency for 1885.  
b Including \$176.43 deficiency for 1885.  
c Including \$209.71 deficiency for 1885.

TABLE II.—*Continued.*

Counties.	Whole number of children.	Number included in ap- portionment.	Amount apportioned.
Houghton.....	9,256	9,256	\$5,923 84
Huron.....	9,516	9,474	6,098 36
Ingham.....	10,747	10,747	6,873 06
Ionia.....	9,846	9,846	6,301 44
Iosco.....	3,068	3,068	1,976 23
Iron.....			
Isabella.....	5,412	5,319	3,404 16
Iale Royal.....			
Jackson.....	12,848	12,774	8,175 96
Kalamazoo.....	10,305	10,305	6,595 20
Kalkaska.....	1,535	1,530	972 80
Kent.....	25,982	25,987	16,618 68
Keweenaw.....	1,309	1,309	837 76
Lake.....	1,910	1,870	1,196 80
Lapeer.....	10,130	10,087	6,455 56
Leelanaw.....	2,504	2,423	1,556 48
Lenawee.....	14,152	14,152	9,057 23
Livingston.....	6,470	6,470	4,140 80
Mackinac.....	1,557	1,480	984 40
Macomb.....	10,966	10,966	7,018 24
Manistee.....	6,140	6,140	3,929 60
Manitou.....	534	534	335 36
Marquette.....	9,468	9,468	6,059 58
Mason.....	4,083	3,965	2,550 40
Mecosta.....	6,414	6,246	4,051 44
Menominee.....	4,891	4,899	3,135 36
Midland.....	3,140	3,129	2,003 56
Missaukee.....	833	814	520 96
Monroe.....	11,888	11,888	7,576 23
Montcalm.....	10,939	10,766	6,888 23
Montmorency.....	294	296	187 52
Muskegon.....	11,718	11,675	7,472 00
Newaygo.....	5,795	5,795	3,708 80
Oakland.....	11,548	11,413	7,304 32
Oceana.....	4,740	4,740	3,033 60
Ogemaw.....	1,123	1,133	725 12
Ontonagon.....	1,077	1,072	6,086 06

TABLE II.—*Continued.*

Counties.	Whole number of children.	Number included in ap- portionment.	Amount apportioned.
Osceola.....	4,779	4,708	\$3,009 28
Oscoda.....	418	384	245 76
Otsego.....	1,194	1,168	744 38
Ottawa.....	12,796	12,708	8,129 28
Presque Isle.....	1,348	1,285	a 982 29
Roscommon.....	408	408	257 92
Saginaw.....	23,272	23,215	14,857 80
St. Clair.....	17,312	17,312	11,079 66
St. Joseph.....	7,808	7,791	4,986 24
Sanilac.....	11,796	11,796	7,549 44
Schoolcraft.....	716	659	421 76
Shiawassee.....	8,980	8,980	5,734 40
Tuscola.....	10,434	10,335	6,614 40
Van Buren.....	9,444	9,343	5,979 53
Washtenaw.....	12,189	12,081	8,339 84
Wayne.....	73,084	72,919	46,868 16
Wexford.....	3,177	3,162	2,023 68

a Including \$84.29 deficiency for 1885.

TABLE III.

*Semi-Annual Apportionment of the Primary School Interest Fund, made November 8th,  
1886; Rate Per Capita, 56 Cents.*

Counties.	Whole number of children.	Number included in ap- portionment.	Amount apportioned.
State.....	595,806	595,528	\$332,516 08
Alcona.....	1,194	1,194	\$668 64
Alger.....	186	186	92 40
Allegan.....	12,629	12,561	7,084 16
Alpena.....	3,864	3,864	2,163 84
Antrim.....	2,953	2,944	1,648 64
Arenac.....	1,322	1,322	684 32
Baraga.....	883	883	496 48
Barry.....	7,906	7,906	4,427 86
Bay.....	14,756	14,715	8,240 40
Benzie.....	1,498	1,498	836 08
Berrien.....	12,128	12,098	6,774 88
Branch.....	7,988	7,988	4,496 00
Calhoun.....	11,884	11,884	6,655 04
Cass.....	6,312	6,281	3,517 36
Charlevoix.....	2,974	2,963	1,659 28
Cheboygan.....	3,201	3,170	1,775 20
Chippewa.....	2,543	2,473	1,384 88
Clare.....	1,542	1,532	857 92
Clinton.....	8,836	8,836	4,948 16
Crawford.....	614	614	343 84
Delta.....	2,448	2,344	1,312 64
Eaton.....	9,516	9,516	5,223 96
Emmet.....	2,569	2,542	1,423 52
Genesee.....	11,981	11,981	6,681 36
Gladwin.....	509	509	285 04
Grand Traverse.....	3,706	3,672	2,056 32
Gratiot.....	3,387	3,367	1,870 88
Hillsdale.....	9,353	9,353	5,237 12

<sup>a</sup> Includes \$33.93 deficiency May apportionment, 1886.

<sup>b</sup> Includes \$15.36 deficiency May apportionment, 1886.

# APPORTIONMENT FOR MAY, 1886.

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TABLE III.—Continued.

Counties.	Whole number of children.	Number included in apportionment.	Amount apportioned.
Houghton.....	9,256	9,256	\$5,188 86
Huron.....	9,516	9,474	5,306 44
Ingham.....	10,747	10,747	6,018 82
Ionia.....	9,846	9,846	5,518 76
Iosco.....	3,088	3,088	1,729 28
Iron.....			
Isabella.....	5,412	5,319	2,978 64
Isle Royal.....			
Jackson.....	12,848	12,848	a 7,242 64
Kalamazoo.....	10,306	10,306	5,770 80
Kalkaska.....	1,525	1,530	851 20
Kent.....	25,962	25,967	14,541 52
Keweenaw.....	1,309	1,309	738 04
Lake.....	1,910	1,870	1,047 20
Lapeer.....	10,130	10,067	5,648 78
Leelanaw.....	2,504	2,432	1,361 92
Lenawee.....	14,152	14,152	7,926 12
Livingston.....	6,470	6,470	3,623 20
Mackinac.....	1,557	1,460	817 60
Macomb.....	10,966	10,966	6,140 96
Manistee.....	6,140	6,140	3,438 40
Manitou.....	524	524	298 44
Marquette.....	9,468	9,468	5,302 08
Mason.....	4,083	3,965	2,231 60
Mecosta.....	6,414	6,383	b 3,568 16
Menominee.....	4,991	4,899	2,743 44
Midland.....	3,140	3,129	1,752 24
Missaukee.....	833	814	455 84
Monroe.....	11,838	11,838	6,629 28
Montcalm.....	10,969	10,768	6,027 28
Montmorency.....	294	293	164 08
Muskegon.....	11,718	11,710	c 6,580 00
Newaygo.....	5,795	5,795	3,245 20
Oakland.....	11,548	11,446	d 6,430 88
Oceana.....	4,740	4,740	2,654 40
Ogemaw.....	1,133	1,133	634 48

a Includes \$47.36 deficiency May apportionment, 1886.

b Includes \$23.68 deficiency May apportionment, 1886.

c Includes \$22.40 deficiency May apportionment, 1886.

d Includes \$21.12 deficiency May apportionment, 1886.

TABLE III.—*Continued.*

Counties.	Whole number of children.	Number included in ap- portionment.	Amount apportioned.
Ontonagon.....	1,077	1,072	\$800 22
Osceola.....	4,779	4,702	2,633 12
Oscoda.....	413	384	215 04
Otsego.....	1,194	1,163	651 28
Ottawa.....	12,796	12,796	a 7,225 92
Presque Isle.....	1,843	1,325	742 00
Rosecommon.....	403	403	225 63
Saginaw.....	23,302	23,245	b 12,036 40
St. Clair.....	17,312	17,312	9,694 72
St. Joseph.....	7,806	7,791	4,362 96
Sanilac.....	11,796	11,796	6,605 76
Schoolcraft.....	716	659	369 04
Shiawassee.....	8,960	8,960	5,017 60
Tuscola.....	10,434	10,335	5,787 60
Van Buren.....	9,444	9,343	5,232 08
Washtenaw.....	13,189	13,081	7,297 36
Wayne.....	73,084	72,919	40,834 64
Wexford.....	3,177	3,162	1,770 72

a Includes \$60.16 deficiency May apportionment, 1886.

b Includes \$19.20 deficiency May apportionment, 1886.

TABLE IV.

*General School Statistics, as reported by School Inspectors, for the Year ending September 6, 1886.*

Counties.	No. of Townships and Cities reporting.	Whole No. of School Districts.	No. of Districts that Maintained School.	No. of Graded School Districts.	No. of Children between five and twenty years of age.	No. of Children that attended Public Schools.	Average No. of months of School.	No. of School Houses and Material of Construction.				Whole No. of Sittings provided in School Houses.	Estimated Valuation of School Property.
								Frame.	Brick.	Stone.	Log.		
Totals.....	1,199	6,972	6,906	443	603,787	416,650	7.2	5,647	1063	72	453	518,816	\$11,860,646 00
Alcona.....	4	20	20	1	1,253	980	8.2	16	---	---	5	1,104	\$15,845 00
Alger.....	3	5	5	---	173	128	9	2	1	---	2	285	10,300 00
Allegan.....	24	185	183	11	12,677	9,960	7.6	172	17	---	---	12,913	294,581 00
Alpena.....	7	24	21	2	4,274	2,233	4.7	84	1	---	9	2,575	53,720 00
Antrim.....	14	65	65	2	3,038	2,498	6.7	45	2	---	20	3,372	61,068 00
Arenac.....	11	23	22	---	1,400	976	7.	19	---	---	2	1,360	14,995 00
Baraga.....	4	10	9	1	829	547	6.9	10	---	---	2	660	15,300 00
Barry.....	17	147	147	5	7,812	6,688	7.6	135	11	---	2	9,150	158,643 00
Bay.....	13	47	46	4	14,705	8,384	8.	49	10	---	3	7,888	275,954 00
Benzie.....	12	41	41	2	1,553	1,317	5.9	38	---	---	4	1,761	23,781 00
Berrien.....	21	149	149	13	12,112	9,443	7.6	120	37	---	---	12,315	296,350 00
Branch.....	17	130	130	6	8,082	6,372	8.	86	38	11	---	9,022	194,235 00
Calhoun.....	23	165	165	7	11,905	9,118	8.	137	35	6	---	12,105	468,885 00
Cass.....	16	116	114	5	6,223	5,319	8.	88	29	---	---	7,183	140,775 00
Charlevoix.....	15	66	65	3	3,107	2,295	6.3	52	1	---	13	3,156	42,169 00
Cheboygan.....	14	48	48	2	3,157	1,970	7.5	29	1	---	17	2,369	32,140 00
Chippewa.....	8	39	37	2	2,962	1,889	6.1	17	1	---	20	2,593	29,321 00
Clare.....	12	36	34	3	1,644	1,236	5.8	26	---	---	10	2,025	28,135 00
Clinton.....	16	130	130	7	8,706	6,583	7.8	108	24	---	1	8,967	153,510 00
Crawford.....	9	40	39	1	696	593	5.3	30	---	---	8	1,323	20,230 00
Delta.....	12	26	26	1	2,609	1,497	7.6	17	1	---	4	1,560	45,036 00
Eaton.....	18	147	147	8	9,679	8,019	7.6	122	34	1	---	9,885	167,570 00
Emmet.....	12	62	60	2	2,588	1,844	5.5	39	---	---	20	2,735	32,516 00
Genesee.....	20	159	159	11	12,011	9,405	7.8	153	14	---	---	12,141	299,910 00
Gladwin.....	8	21	20	---	557	485	6.8	10	---	---	10	857	14,845 00
Grand Traverse.....	13	63	60	3	3,795	2,761	7.2	61	2	---	4	3,307	67,165 00
Gratiot.....	17	124	124	6	8,767	6,925	7.4	113	9	---	3	8,733	137,388 00
Hillsdale.....	19	168	168	9	9,514	7,329	7.8	111	50	10	---	11,033	236,700 00





# STATISTICAL TABLES.

TABLE I.

*Comparative Summary of Statistics for the Years 1885 and 1886.*

Items.	1885.	1886.	Increase.	Decrease.
<i>Districts and Schools.</i>				
Number of townships and independent districts reporting .....	1,186	1,199	13	-----
Number of graded school districts.....	440	443	3	-----
Number of ungraded school districts.....	6,492	6,529	37	-----
Total .....	6,932	6,972	40	-----
School census of graded school districts.....	279,970	285,653	5,683	-----
School census of ungraded school districts.....	815,782	818,114	2,332	-----
Total.....	606,752	608,767	8,015	-----
Enrollment in graded schools .....	179,004	181,759	2,755	-----
Enrollment in ungraded schools.....	232,950	234,891	1,941	-----
Total .....	411,954	416,650	4,696	-----
Percentage of attendance in graded schools...	68.9	68.6	-----	.3
Percentage of attendance in ungraded schools...	73.8	73.8	-----	-----
Percentage for the State.....	69.2	69.	-----	.2
Number of districts reporting having maintained school.....	6,880	6,906	26	-----
Average duration of schools in months in graded schools.....	9.5	9.4	-----	.1
Average duration of schools in months in ungraded schools.....	7.4	8.1	.7	-----
Average for the State.....	7.1	7.2	.1	-----
Number of private and select schools reported.....	308	305	3	-----
Number of men teachers in such schools.....	262	286	24	-----
Number of women teachers in such schools ..	452	441	-----	11
Estimated number of pupils attending such schools .....	30,458	29,501	-----	957

TABLE V.

*Employment of Teachers, as Reported by School Inspectors, for the Year ending September 6, 1886.*

Counties.	No. of Teachers Required.		Whole No. of Teachers Employed.		Aggregate No. of Months Taught by—		Total Wages of Teachers.			Average Monthly Wages.	
	Graded schools	Un-graded schools	Men.	Women.	Men.	Women.	Men.	Women.	Total.	Men.	Women.
Totals.....	3,273	6,511	3,934	11,396	20,699	1,305	\$931,713 97	\$1,910,398 21	\$2,841,912 18	\$45 00	\$31 16
Alcona.....	4	24	12	16	82	118	\$3,900 00	\$4,360 40	\$8,260 40	\$46 12	\$35 96
Alger.....		5	2	8	19	26	995 00	1,130 00	2,125 00	63 87	43 44
Allegan.....	42	188	97	306	496	1,349	19,419 06	34,513 10	53,932 16	40 03	25 63
Alpena.....	25	88	7	65	56	433	3,320 50	15,449 25	18,769 75	61 79	35 03
Antrim.....	12	62	26	90	124	438	4,534 58	13,404 62	18,239 20	39 48	36 06
Arenac.....		24	14	17	80	99	3,175 00	2,923 75	6,097 75	39 68	29 42
Baraga.....	5	9	5	9	42	72	2,924 00	3,220 00	6,144 00	69 60	44 73
Barry.....	26	142	95	231	397	941	14,213 68	21,739 34	35,953 02	35 81	23 10
Bay.....	109	42	22	138	172	1,267	10,299 00	45,908 34	56,208 34	60 46	36 22
Benzie.....	8	35	16	57	65	249	2,700 12	7,066 00	9,756 12	41 54	28 24
Berrien.....	83	136	82	255	439	1,353	21,619 46	40,384 83	62,004 29	49 24	29 83
Branch.....	47	124	95	237	440	1,018	17,687 50	25,363 11	43,050 61	40 19	24 91
Calhoun.....	88	158	86	344	434	1,725	20,511 68	47,745 30	68,256 98	47 25	27 68
Cass.....	25	111	88	176	427	731	17,101 08	21,223 99	38,325 07	40 06	28 20
Charlevoix.....	8	63	31	90	154	342	5,713 17	9,223 90	14,937 07	37 09	27 03
Cheboygan.....	8	46	19	62	131	293	6,145 00	8,919 15	15,064 15	46 90	30 44
Chippewa.....	9	35	15	37	96	212	4,255 75	6,363 60	10,619 35	49 12	29 59
Clare.....	10	32	10	46	63	215	3,095 60	6,351 03	9,446 63	47 55	29 53
Clinton.....	43	115	108	188	450	870	17,354 61	23,531 29	30,885 90	38 54	27 04
Crawford.....	3	39	17	41	68	170	2,647 70	4,884 35	7,532 05	38 91	28 73
Delta.....	9	27	6	37	49	256	2,985 00	9,064 00	12,019 00	60 90	39 19
Eaton.....	51	139	86	277	366	1,189	13,956 40	33,273 43	47,229 83	38 10	27 96
Emmet.....	14	61	28	77	111	351	4,075 00	9,251 52	13,326 52	35 81	26 35
Genesee.....	72	149	104	261	526	1,347	20,689 75	39,040 94	59,730 69	39 23	28 99
Gladwin.....		22	5	28	23	131	884 20	3,863 50	4,747 20	39 75	29 49
G'd Traversee..	17	57	34	76	172	370	7,317 50	12,876 45	20,193 95	43 54	34 74
Gratiot.....	30	118	101	156	463	706	16,432 25	19,094 55	35,576 80	35 57	27 04
Hillsdale.....	39	161	123	300	476	1,175	18,645 61	29,708 14	45,353 75	39 19	20 94
Houghton.....	88	5	19	33	189	772	17,556 00	38,368 51	55,918 51	62 35	49 71
Huron.....	24	95	52	93	368	574	14,913 80	16,596 93	31,506 73	40 52	28 91

## EMPLOYMENT OF TEACHERS.

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TABLE V.—Continued.

Counties.	No. of Teachers Required.		Whole No. of Teachers Employed.		Aggregate No. of Months Taught by—		Total Wages of Teachers.			Average Monthly Wages.	
	Graded schools	Un-graded schools	Men.	Women.	Men.	Women.	Men.	Women.	Total.	Men.	Women.
Ingham .....	68	126	91	274	410	1,278	\$18,010 74	\$36,043 52	\$54,154 26	\$43 92	\$23 22
Ionia .....	55	125	91	246	463	1,134	19,833 75	32,638 70	52,472 45	42 83	23 66
Iosco .....	21	18	9	46	62	286	4,241 50	9,423 32	13,464 82	68 41	33 65
Iron .....	5	6	4	7	38	61	2,381 00	2,386 00	5,817 00	62 63	48 13
Isabella .....	13	84	45	131	231	548	8,210 48	16,189 44	24,399 92	35 54	29 54
Isle Royal .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Jackson .....	94	147	110	310	531	1,612	26,319 39	48,686 77	74,006 16	47 68	30 20
Kalamazoo .....	81	133	77	288	349	1,483	16,500 63	44,233 41	60,734 04	57 27	31 22
Kalkaska .....	4	49	26	59	122	243	4,771 00	7,320 00	12,091 00	39 09	30 12
Kent .....	244	196	105	518	595	3,375	31,371 98	121,051 70	152,422 68	52 72	35 88
Keweenaw .....	9	5	8	9	61	56	5,146 50	2,378 50	7,525 00	84 37	42 47
Lake .....	11	41	12	60	82	297	3,307 00	3,723 35	12,040 25	40 30	29 38
Lapeer .....	41	127	72	180	439	999	18,096 60	25,383 36	44,459 96	41 42	25 38
Leelanaw .....	5	50	24	59	112	233	3,796 25	6,460 65	10,256 90	33 89	27 71
Lenawee .....	85	189	126	354	632	1,773	23,099 33	46,478 86	74,578 19	44 46	26 21
Livingston .....	26	129	95	209	409	832	14,833 75	17,950 90	32,784 65	36 22	20 35
Mackinac .....	12	23	14	26	82	129	3,569 60	4,280 13	7,829 73	43 53	33 02
Macomb .....	44	102	62	133	387	866	17,190 55	22,870 30	40,060 85	44 16	28 40
Manistee .....	42	48	26	89	152	600	7,543 00	23,832 54	31,225 54	49 49	26 53
Manitou .....	1	4	5	4	24	18	900 00	450 00	1,350 00	37 50	25 00
Marquette .....	77	24	21	93	184	788	15,489 77	36,246 75	51,736 52	84 60	45 99
Mason .....	24	54	36	80	132	456	7,662 41	16,607 85	24,270 26	42 07	33 42
Mecosta .....	26	93	41	142	212	733	8,290 33	23,182 79	31,453 12	38 96	31 62
Menominee .....	39	30	18	76	106	584	6,033 67	24,278 75	30,312 42	55 37	41 57
Midland .....	11	55	19	80	109	380	4,576 15	11,996 70	16,572 85	41 15	31 57
Missaukee .....	-----	37	16	40	88	175	3,410 12	6,056 95	9,467 07	38 75	34 61
Monroe .....	27	132	69	219	321	991	12,957 13	24,979 41	37,936 54	40 42	25 17
Montcalm .....	55	120	78	227	400	1,105	17,661 50	31,080 56	48,742 06	44 15	28 12
Montmorency .....	-----	20	3	24	17	114	578 25	3,276 00	3,854 25	34 01	23 68
Muskegon .....	93	82	39	194	253	1,273	14,185 54	47,893 44	59,074 98	56 66	35 25
Newaygo .....	15	99	48	155	242	637	9,569 90	17,213 10	17,783 00	43 07	27 85
Oakland .....	69	203	108	320	574	1,680	24,169 35	40,312 67	64,482 02	43 84	23 99
Oceana .....	13	85	58	106	252	484	9,634 53	13,436 38	22,070 91	38 23	27 85
Ogemaw .....	2	38	18	42	91	176	3,359 50	5,372 35	8,731 85	36 91	30 52
Ontonagon .....	16	5	10	12	94	103	6,720 00	3,730 00	10,450 00	71 49	36 31
Osceola .....	17	83	45	109	231	514	9,222 00	14,869 50	24,091 50	42 60	28 89

## SUPERINTENDENT'S REPORT.

TABLE V.—Continued.

Counties.	No. of Teachers Required.		Whole No. of Teachers Employed.		Aggregate No. of Months Taught by—		Total Wages of Teachers.			Average Monthly Wages.	
	Graded schools	Un-graded schools	Men.	Women.	Men.	Women.	Men.	Women.	Total.	Men.	Women.
Oscoda.....	29	11	25	88	84		\$1,075 00	\$1,978 80	\$3,053 80	\$28 28	\$28 52
Otsego.....	4	87	21	43	99	186	2,464 75	5,237 50	8,702 25	34 96	28 16
Ottawa.....	78	104	71	182	460	1,086	20,480 49	31,406 88	51,886 37	44 52	29 83
Presque Isle..	3	27	24	12	104	44	2,339 50	1,281 00	4,620 50	32 11	29 11
Roscommon ..	11	5	10	18	50		786 30	1,696 00	2,482 30	43 64	33 92
Saginaw .....	155	134	93	279	582	2,063	31,792 57	70,629 69	102,422 26	54 62	34 72
St. Clair.....	69	144	52	233	335	1,482	15,076 10	41,399 60	56,465 70	45 00	37 35
St. Joseph.....	57	119	77	229	360	1,108	17,578 60	23,121 69	46,700 29	43 82	26 66
Sanilac.....	26	120	82	111	563	650	21,391 77	16,220 40	37,612 17	36 96	24 96
Schoolcraft...	4	14	9	12	59	69	2,908 30	2,684 00	5,587 36	49 20	38 89
Shiawassee....	41	121	88	205	419	941	17,418 88	26,223 45	43,642 33	41 56	27 85
Tuscola.....	36	126	79	169	450	883	17,414 40	23,401 03	40,815 43	38 69	26 50
Van Buren....	54	144	78	269	395	1,191	17,176 08	31,413 18	48,589 26	45 50	26 49
Washtenaw ..	99	158	97	299	513	1,767	29,367 69	50,942 14	80,309 83	57 24	28 82
Wayne.....	337	125	85	519	596	4,449	38,294 44	213,370 88	251,665 32	73 75	47 73
Wexford.....	16	64	33	92	167	420	6,526 50	13,672 50	20,199 00	39 06	31 79

TABLE VI.

*Resources of School Districts, as Reported by School Inspectors for the Year ending September 6, 1886.*

Counties.	Moneys on hand Sept. 7, 1885.	One Mill Tax.	Primary School Interest Fund.	Library Moneys.	District Taxes for all Purposes.	Raised from all other Sources.	Total Resources for the Year.
Totals.....	\$959,149 84	\$640,141 50	\$762,209 02	\$48,466 05	\$2,736,078 59	\$546,192 23	\$5,692,237 83
Alcona.....	\$2,494 72	\$1,480 29	\$1,506 80	-----	\$7,980 32	\$560 30	\$13,971 93
Alger.....	393 06	972 81	150 00	-----	1,950 00	1,255 80	4,721 67
Allegan.....	16,884 19	12,880 73	16,079 79	\$482 11	42,408 72	12,384 29	101,094 83
Alpena.....	2,883 85	808 63	6,100 42	72 74	22,044 83	1,117 79	33,028 26
Antrim.....	5,085 97	2,760 43	3,425 65	6 14	21,042 63	1,520 20	33,791 02
Arenac.....	3,373 72	821 12	1,245 31	-----	7,064 34	252 88	12,757 37
Baraga.....	2,787 54	899 66	741 46	-----	9,065 00	935 01	14,428 67
Barry.....	17,360 24	9,579 55	10,798 08	512 33	34,753 33	5,621 08	73,614 56
Bay.....	23,235 14	4,104 42	23,631 76	223 78	64,239 91	3,848 03	119,432 04
Benzle.....	1,303 77	1,159 80	1,778 18	36 45	10,843 24	1,707 78	17,329 22
Berrien.....	17,114 04	12,585 80	15,369 49	417 12	59,475 91	5,089 57	110,051 98
Branch.....	14,326 41	16,461 53	9,775 82	325 70	33,283 14	5,599 64	80,272 24
Calhoun.....	14,401 52	16,773 42	15,780 81	390 45	80,723 68	9,050 44	137,103 32
Cass.....	10,897 94	13,370 16	8,196 07	212 08	25,734 37	9,549 69	67,960 26
Charlevoix.....	3,739 01	1,867 07	3,640 77	32 34	16,850 30	3,036 08	29,165 52
Cheboygan.....	7,125 56	3,066 88	4,244 92	210 28	16,399 98	2,043 91	33,080 38
Chippewa.....	2,410 23	2,487 44	3,345 88	173 49	11,254 67	4,596 46	24,268 17
Clare.....	4,898 91	2,477 06	1,716 23	6 12	10,637 59	2,706 21	22,442 12
Clinton.....	16,273 64	15,723 47	11,188 07	507 85	31,613 16	26,184 55	100,440 74
Crawford.....	3,865 97	1,207 96	497 94	-----	11,957 73	385 93	17,915 53
Delta.....	4,405 88	1,923 88	2,609 95	50 00	13,076 24	5,812 26	27,878 21
Eaton.....	16,383 31	14,709 33	12,364 46	202 03	42,946 27	9,338 95	96,934 35
Emmet.....	2,970 57	1,729 67	2,682 72	-----	14,738 40	5,464 94	27,641 30
Genesee.....	13,313 89	18,494 23	17,120 72	617 54	53,737 18	7,311 30	113,624 86
Gladwin.....	1,025 20	947 59	461 66	-----	7,341 11	395 96	10,171 52
Grand Traverse.....	4,179 83	2,925 07	4,317 03	859 52	23,756 64	27,446 11	63,484 20
Gratiot.....	24,347 89	6,477 41	10,327 61	423 95	33,411 94	7,630 39	87,619 19
Hilledale.....	10,438 63	18,236 99	12,343 67	714 61	26,447 29	5,664 61	73,907 80
Houghton.....	60,857 71	20,068 19	11,415 32	179 97	33,841 77	20,080 01	146,443 57
Huron.....	10,635 53	4,802 28	12,071 69	84 76	23,958 03	4,599 27	60,951 56
Ingham.....	13,415 94	11,225 84	14,402 06	1,229 16	53,725 92	7,326 90	101,325 84

## SUPERINTENDENT'S REPORT.

TABLE VI.—Continued.

Counties.	Moneys on hand Sept. 7, 1885.	One Mill Tax.	Primary School Interest Fund.	Library Moneys.	District Taxes for all Purposes.	Raised from all other Sources.	Total Resources for the Year.
Ionia.....	\$16,198 24	\$14,485 83	\$12,652 90	\$676 14	\$46,714 17	\$5,909 80	\$96,636 38
Iosco.....	3,512 62	1,190 61	4,187 53	109 79	17,028 65	464 63	26,493 83
Iron .....	2,747 93	2,240 79	1,299 05	-----	7,464 97	588 30	14,441 04
Isabella.....	8,950 18	3,969 99	6,660 33	72 41	26,787 09	2,020 90	48,460 93
Isle Royal.....	-----	-----	-----	-----	-----	-----	-----
Jackson .....	18,514 72	21,530 42	16,583 33	941 83	56,040 58	17,639 76	181,200 64
Kalamazoo .....	15,592 66	19,820 44	12,736 98	1,997 84	68,250 05	5,649 82	121,047 79
Kalkaska.....	4,394 73	2,483 95	1,888 86	62 33	13,246 85	1,802 66	23,879 38
Kent.....	40,769 80	27,456 31	33,727 96	3,328 89	155,056 27	28,258 73	298,595 96
Keweenaw.....	4,176 84	2,512 39	1,902 52	-----	5,298 30	586 23	14,470 78
Lake.....	5,678 50	1,964 29	2,059 02	-----	13,902 04	880 14	24,473 99
Lapeer .....	10,270 74	11,419 98	13,034 10	216 08	32,405 77	4,383 48	71,730 15
Leelanaw.....	2,835 82	833 65	2,961 36	-----	9,414 70	1,674 46	17,718 99
Lenawee.....	18,297 08	27,536 03	18,770 23	1,065 15	58,449 53	8,504 45	130,642 45
Livingston.....	9,836 66	12,223 51	7,906 75	212 72	26,894 13	2,244 50	59,330 27
Mackinac.....	3,056 71	1,337 88	1,545 40	8 88	3,868 94	1,702 75	16,530 56
Macomb.....	16,545 39	16,626 01	15,097 97	268 81	21,436 06	5,217 24	78,191 48
Manistee.....	14,795 08	4,532 17	7,804 17	497 90	37,159 19	15,467 09	80,255 55
Manitou.....	104 30	46 89	637 62	-----	464 46	323 06	1,576 32
Marquette.....	17,232 61	12,821 53	13,857 49	510 07	68,973 01	11,408 37	124,823 08
Mason .....	5,764 61	3,250 67	4,854 14	856 24	21,953 29	20,461 98	57,140 93
Mecosta.....	21,102 00	5,055 20	7,954 93	177 05	35,787 90	13,139 73	83,196 81
Menominee.....	14,292 16	5,483 93	6,048 06	15 80	50,351 61	4,735 23	80,925 79
Midland.....	6,277 69	1,722 46	3,822 18	205 93	21,006 57	1,855 01	34,899 84
Missaukee.....	6,521 89	2,037 20	720 46	4 10	11,818 85	2,920 67	24,022 67
Monroe.....	10,448 24	15,408 24	15,605 02	217 20	20,558 19	3,426 64	65,963 52
Montcalm.....	22,109 43	7,701 12	15,095 10	145 08	38,222 33	3,867 07	87,140 13
Montmorency.....	2,012 53	732 18	256 48	-----	5,743 96	881 31	9,636 45
Muskegon.....	18,083 32	7,828 87	15,230 69	435 08	71,670 61	3,805 28	117,053 85
Newaygo.....	14,562 70	3,474 89	6,649 87	119 98	27,647 43	5,453 91	57,896 83
Oakland.....	10,616 24	22,252 99	14,464 39	578 29	47,745 98	6,538 51	102,196 40
Oceana.....	8,860 61	3,210 55	4,937 71	14 20	20,921 08	1,718 86	39,663 01
Ogemaw.....	2,461 05	1,351 12	1,188 07	14 94	11,260 80	1,330 70	17,606 68
Ontonagon.....	4,864 45	2,502 19	1,929 96	-----	8,730 66	404 22	18,421 58
Osceola.....	8,335 12	3,849 16	5,878 56	15 29	25,497 28	7,180 99	50,756 40
Oscoda.....	997 57	503 85	352 63	-----	3,586 32	1,352 69	6,793 06
Otsego.....	3,190 17	1,675 04	1,262 54	82 97	10,908 81	629 08	17,746 61
Ottawa.....	14,445 67	9,597 92	16,500 11	321 94	42,950 45	6,131 88	89,947 97

TABLE VI.—*Continued.*

Counties.	Moneys on hand Sept. 7, 1885.	One Mill Tax.	Primary School Interest Fund.	Library Moneys.	District Taxes for all Purposes.	Raised from all other Sources.	Total Resources for the Year.
Presque Isle.....	\$944 55	\$909 10	\$1,863 28	\$10 00	\$5,587 58	\$1,607 70	\$10,822 21
Roscommon.....	1,879 68	1,186 77	898 15	81	2,081 00	625 67	6,166 08
Saginaw.....	40,218 70	13,341 10	30,806 76	963 61	123,290 68	26,113 36	234,536 18
St. Clair.....	29,581 62	12,832 59	24,556 00	495 99	38,985 89	8,186 52	114,638 61
St. Joseph.....	10,241 79	19,220 67	10,263 58	104 90	85,010 11	7,846 49	82,687 54
Sanilac.....	12,414 66	5,064 75	15,238 61	71 82	35,951 79	6,206 75	74,948 38
Schoolcraft.....	4,552 47	2,140 37	1,024 77	.....	4,260 64	1,141 07	13,119 32
Shiawassee.....	14,242 91	10,966 58	11,405 91	483 08	44,360 10	2,345 40	83,923 98
Tuscola.....	15,348 42	8,015 24	13,104 14	279 95	34,643 71	6,930 69	78,322 15
Van Buren.....	13,810 82	9,746 14	10,268 94	498 02	45,477 69	5,945 62	85,767 23
Washtenaw.....	13,224 50	29,721 69	16,946 55	854 16	59,076 27	10,423 41	130,246 58
Wayne.....	73,526 82	17,823 81	84,914 21	23,489 41	271,534 86	66,767 68	537,356 79
Wexford.....	6,825 61	3,556 41	3,971 22	58 87	25,241 75	4,707 15	44,360 01



TABLE VII.

*Expenditures of School Districts, as reported by School Inspectors, for the Year ending September 6, 1886.*

Counties.	Paid Teachers.	Paid for Building and Repairs.	Paid for Library Books and Care of Library.	Paid on Bonded Indebtedness.	Paid for all other Purposes.	Total Expenditures for the Year.	Amount on hand Sept. 6, 1886.
Totals.....	\$2,841,148 79	\$632,942 71	\$43,159 36	\$353,484 12	\$315,223 61	\$4,600,953 59	\$1,001,283 74
Alcona.....	\$3,280 40	\$929 32	-----	\$990 65	\$2,190 08	\$12,070 45	\$1,901 48
Alger.....	2,030 00	949 14	-----	802 92	970 44	4,153 50	569 17
Allegan.....	53,829 16	12,765 91	\$376 45	4,020 52	11,667 80	82,559 84	18,534 99
Alpena.....	13,790 49	5,888 10	580 34	8 10	5,494 01	30,711 04	2,317 22
Antrim.....	13,096 10	2,038 26	8 00	1,276 45	6,590 27	23,004 07	5,786 95
Arenac.....	6,007 75	752 72	38 60	1,223 21	1,185 33	9,212 61	3,544 76
Baraga.....	6,129 00	853 65	36 50	1,764 00	2,331 85	11,626 00	2,808 67
Barry.....	35,997 42	8,881 61	197 23	9,949 43	10,294 91	65,320 65	13,222 91
Bay.....	56,422 46	14,108 94	668 86	3,744 62	19,513 69	94,518 57	24,912 47
Benzie.....	9,811 89	1,834 89	-----	1,067 89	2,014 96	14,729 63	2,599 59
Berrien.....	62,029 29	4,390 47	137 70	10,350 29	12,984 62	89,892 37	20,159 56
Branch.....	43,971 36	6,724 26	71 39	4,942 65	12,237 38	66,947 04	12,325 20
Calhoun.....	63,263 73	17,660 35	612 76	13,111 03	13,536 77	123,184 64	13,918 68
Cass.....	33,301 32	2,437 66	126 45	5,865 35	10,337 53	57,068 36	10,891 90
Charlevoix.....	14,979 74	3,308 08	8 53	1,530 74	4,732 75	24,559 79	4,305 73
Cheboygan.....	15,003 15	1,321 88	218 91	3,243 45	4,252 05	24,544 44	8,545 89
Chippewa.....	10,693 08	2,123 47	2 25	2,247 07	3,511 19	18,717 01	5,551 16
Clare.....	9,446 03	2,187 76	-----	1,042 00	3,363 63	16,539 42	5,908 70
Clinton.....	41,142 55	31,005 45	104 51	4,173 89	9,373 80	86,300 20	14,140 54
Crawford.....	7,473 41	751 37	-----	972 50	2,974 60	12,177 38	5,738 15
Delta.....	12,004 00	1,465 73	237 37	6,204 49	5,312 93	25,215 02	2,663 19
Eaton.....	46,991 84	16,311 47	60 61	9,390 64	11,397 76	84,652 32	11,232 03
Emmet.....	13,493 20	4,392 38	-----	1,653 45	4,271 74	24,310 77	3,330 53
Genesee.....	59,616 20	6,308 18	1,072 24	13,199 63	13,396 73	93,493 03	20,121 33
Gladwin.....	4,697 70	1,379 13	-----	339 21	2,246 77	8,663 81	1,508 71
Grand Traverse.....	20,217 95	31,195 53	355 00	3,848 49	3,463 66	59,075 63	4,408 57
Gratiot.....	35,281 23	25,039 18	159 81	6,333 99	3,106 93	74,922 08	12,696 11
Hillsdale.....	45,327 77	4,675 81	63 90	1,163 96	9,832 16	61,113 60	12,734 20
Houghton.....	55,918 51	7,437 59	163 81	1,600 00	32,510 76	97,660 67	43,732 90
Huron.....	31,449 73	6,011 35	71 55	4,393 08	3,204 80	50,631 01	10,320 55

TABLE VII.—Continued.

Counties.	Paid Teachers.	Paid for Building and Repairs.	Paid for Library Books and Care of Library.	Paid on Bonded Indebtedness.	Paid for all other Purposes.	Total Expenditures for the Year.	Amount on hand Sept. 6, 1886.
Ingham.....	\$58,993 52	\$6,082 54	\$2,459 89	\$5,901 84	\$18,593 09	\$96,970 38	\$14,355 46
Ionia.....	52,241 45	3,788 12	70 00	8,911 45	17,372 19	82,378 21	14,258 17
Iosco.....	13,028 94	2,286 03	70 55	2,748 84	4,208 34	22,342 70	4,151 13
Iron.....	5,317 00	756 45	-----	1,988 70	1,755 27	9,787 42	4,673 62
Isabella.....	24,543 59	2,760 89	-----	5,691 80	4,837 07	37,838 15	10,627 78
Jackson.....	73,822 60	12,895 90	203 54	6,422 60	19,482 11	112,916 75	18,283 89
Kalamazoo.....	61,590 00	12,868 05	1,994 45	14,107 50	17,088 64	107,648 64	16,399 15
Kalkaska.....	11,976 27	1,811 18	-----	1,381 02	4,657 53	19,826 00	4,053 38
Kent.....	162,325 08	80,361 79	6,322 02	20,328 85	52,968 64	263,206 38	26,389 60
Keweenaw.....	7,525 00	156 87	34 87	-----	1,852 19	9,568 93	4,901 85
Lake.....	11,945 60	1,476 97	43 24	2,769 15	3,179 65	19,414 61	5,069 38
Lapeer.....	43,530 43	3,445 15	155 99	2,956 64	7,451 45	57,539 69	14,190 46
Leelanaw.....	10,286 90	1,789 26	6 10	1,176 08	1,445 53	14,708 87	3,015 12
Lenawee.....	74,550 14	10,282 89	767 14	5,778 84	17,678 96	109,057 97	21,584 48
Livingston.....	32,990 14	2,955 15	108 29	4,949 81	6,774 91	47,772 30	11,547 97
Mackinac.....	7,730 73	1,996 04	52 50	728 20	3,187 10	13,756 57	2,763 99
Macomb.....	40,356 52	4,544 43	335 84	6,477 96	10,496 14	62,210 89	15,980 59
Manistee.....	31,425 54	12,412 10	568 37	5,526 34	12,006 23	61,968 58	18,316 97
Manitou.....	1,205 00	42 06	-----	-----	246 34	1,493 40	82 93
Marquette.....	52,155 52	10,332 67	696 07	11,758 76	27,352 79	102,787 81	22,035 27
Mason.....	24,172 26	3,692 55	413 64	3,028 57	6,001 34	42,306 36	14,832 57
Mecosta.....	31,408 13	10,347 55	279 54	7,773 01	9,232 37	59,085 10	24,161 71
Menominee.....	30,547 01	11,732 04	-----	7,832 94	12,394 65	62,666 64	18,259 15
Midland.....	16,908 97	1,629 61	226 55	3,151 44	5,849 08	27,660 65	7,229 19
Missaukee.....	9,523 76	2,461 91	28 67	905 00	3,121 92	16,041 26	7,961 41
Monroe.....	33,143 64	3,079 46	539 02	3,616 83	8,431 39	53,810 34	12,153 19
Montcalm.....	48,696 31	4,201 39	85 09	2,281 99	12,602 60	67,787 38	19,352 75
Montmorency.....	3,794 92	1,644 20	-----	907 74	1,437 27	7,784 13	1,842 32
Muskegon.....	62,083 98	7,149 50	691 70	9,227 80	13,594 30	92,697 28	24,356 57
Nawaygo.....	27,514 00	3,335 22	-----	6,706 64	6,058 95	43,909 81	13,969 02
Oakland.....	64,563 02	7,399 35	304 54	2,429 73	15,390 64	90,077 33	12,118 57
Oceana.....	22,393 84	2,325 18	47 50	894 32	4,509 90	31,210 74	8,453 27
Ogemaw.....	3,685 50	2,369 61	5 65	924 63	2,233 76	14,219 15	3,387 53
Ontonagon.....	10,450 00	396 25	-----	-----	2,188 17	13,034 42	5,397 16
Oscola.....	24,017 96	3,306 95	50 00	3,205 58	6,176 46	41,758 95	8,997 45
Oscoda.....	3,009 68	306 35	-----	175 22	905 17	4,896 52	1,894 54
Otsego.....	3,743 25	1,018 88	36 83	1,899 85	2,027 37	13,716 18	4,080 43

## SUPERINTENDENT'S REPORT.

TABLE VII.—*Continued.*

Counties.	Paid Teachers.	Paid for Building and Repairs.	Paid for Library Books and Care of Library.	Paid on Bonded Indebtedness.	Paid for all other Purposes.	Total Expenditures for the Year.	Amount on hand Sept. 6, 1886.
Ottawa.....	\$51,936 37	\$10,367 16	\$318 85	\$4,724 39	\$3,660 32	\$75,996 59	\$13,951- 36
Presque Isle....	4,569 41	690 74	170 11	1,439 83	1,810 02	8,660 16	2,162 06
Roscommon ....	2,462 30	306 06	-----	890 50	656 96	4,325 81	1,840 27
Saginaw .....	102,579 68	45,307 37	3,241 64	10,286 42	39,742 11	201,059 17	33,477 01
St. Clair.....	56,370 94	11,285 24	463 93	3,612 22	18,570 07	90,302 40	24,336 21
St. Joseph.....	46,768 59	4,493 30	83 50	7,512 09	14,088 22	72,895 70	9,791 84
Sanilac.....	37,465 23	8,134 25	24 63	6,137 17	8,175 33	59,905 61	15,011 77
Schoolcraft.....	5,599 30	1,240 03	-----	372 30	1,623 71	8,530 34	4,288 98
Shiawassee.....	43,708 88	4,138 75	123 99	12,854 33	8,873 54	69,703 64	14,220 14
Tuscola .....	40,742 74	6,741 19	125 73	2,122 85	11,583 65	61,316 16	17,005 99
Van Buren.....	43,463 84	5,550 37	117 89	5,637 18	12,896 34	72,625 63	13,141 61
Washtenaw.....	30,213 53	10,079 96	773 52	4,665 99	18,509 88	114,262 90	15,963 63
Wayne.....	251,631 70	92,140 67	15,775 37	5,797 63	72,009 81	437,405 23	99,961 56
Wexford.....	19,665 25	5,875 23	98 99	2,270 05	8,099 70	36,009 12	8,260 89

TABLE VIII.

*Miscellaneous Financial Statistics, as reported by School Inspectors for the year ending September 6, 1886.*

Counties.	Bonded Indebtedness of the Districts.	Total Indebtedness of the Districts.	Amount due the Districts.	Amount Received by the Districts for Non-resident Tuition.	Amount paid and due Inspectors and members of School Boards for Services.	Amount paid and due Township Chairmen and officers for Services.
Totals.....	\$1,460,189 01	\$1,801,909 80	\$148,475 22	\$52,092 51	\$22,475 38	\$34,920 95
Alcona.....	\$1,800 00	\$2,083 52	\$405 23	-----	\$48 75	\$1 50
Alger.....	600 00	685 00	189 74	-----	-----	21 60
Allegan.....	12,442 73	14,671 81	1,216 10	\$1,677 27	487 72	475 99
Alpena.....	100 00	758 86	419 17	6 80	371 50	151 00
Antrim.....	23,131 47	23,506 73	793 50	29 75	184 00	155 25
Arenac.....	170 00	1,817 27	1,364 77	25 50	105 15	114 90
Baraga.....	4,023 00	4,969 00	-----	-----	40 00	-----
Barry.....	37,898 66	38,969 72	465 88	1,047 82	269 25	353 75
Bay.....	5,534 00	13,951 38	1,008 97	324 12	2,149 00	1,737 50
Benzle.....	2,541 50	3,522 58	1,029 48	10 79	85 75	97 50
Berrien.....	26,479 70	26,770 82	5,416 09	1,244 24	287 00	318 80
Branch.....	12,480 50	13,509 04	1,142 31	1,322 74	177 75	439 25
Calhoun.....	65,157 00	65,741 18	1,423 25	2,308 19	408 50	737 00
Cass.....	6,088 73	7,030 39	1,445 05	510 31	336 50	374 47
Charlevoix.....	12,320 00	13,497 40	695 91	56 94	208 25	155 25
Cheboygan.....	9,159 00	9,574 77	1,111 60	135 00	170 00	81 10
Chippewa.....	9,910 00	13,642 59	690 45	2 00	55 50	69 00
Clare.....	3,492 00	4,617 26	3,330 79	3 00	143 50	75 50
Clinton.....	29,590 70	31,233 21	2,224 42	1,057 25	273 25	254 25
Crawford.....	3,725 42	4,417 00	1,778 77	8 50	157 65	113 50
Delta.....	23,160 07	23,789 12	907 26	2 50	68 00	174 00
Eaton.....	30,488 50	31,138 56	2,537 72	1,658 73	381 15	412 50
Emmet.....	11,768 39	12,226 20	2,695 58	63 90	189 10	124 85
Genesee.....	107,181 66	110,949 02	624 37	1,571 77	439 55	666 75
Gladwin.....	4,100 00	5,154 93	1,530 66	-----	150 50	70 00
Grand Traverse.....	32,229 50	32,787 52	1,373 88	308 42	293 42	197 20
Gratiot.....	54,615 00	56,458 58	2,933 87	532 87	383 10	277 43
Hillsdale.....	2,290 00	3,364 02	1,524 39	1,239 15	372 00	473 25
Houghton.....	14,500 00	15,711 70	554 64	350 66	168 00	114 00
Huron.....	18,085 30	19,236 02	967 57	80 92	315 00	304 25

TABLE VIII.—*Continued.*

Counties.	Bonded Indebtedness of the Districts.	Total Indebtedness of the Districts.	Amount due the Districts.	Amount Received by the Districts for Non-resident Tuition.	Amount paid and due Inspectors and members of School Boards for Services.	Amount paid and due Township Chairmen and officers for Services.
Ingham.....	\$59,653 00	\$63,230 15	\$710 20	\$1,152 01	\$245 00	\$316 69
Ionia.....	18,500 00	22,517 69	950 83	2,232 47	328 00	298 00
Iosco.....	5,006 00	7,086 47	3,447 39	19 00	82 00	27 00
Iron.....	9,760 00	9,809 00	1,800 00	-----	86 00	21 00
Isabella.....	17,827 00	18,789 09	2,687 80	100 78	346 75	289 75
Isle Royal.....	-----	-----	-----	-----	-----	-----
Jackson.....	5,734 00	7,878 08	871 00	2,237 04	192 85	276 85
Kalamazoo.....	17,107 44	17,922 59	1,080 22	1,683 59	307 65	512 00
Kalkaska.....	7,200 00	8,741 71	658 50	89 56	194 10	206 44
Kent.....	215,071 91	216,804 04	2,437 44	2,551 58	469 75	1,030 45
Keweenaw.....	-----	876 47	645 06	-----	84 50	10 00
Lake.....	4,062 25	4,792 40	1,069 08	35 00	138 50	156 95
Lapeer.....	19,588 33	20,377 17	844 17	1,354 40	264 00	240 75
Leelanaw.....	2,402 82	2,579 82	392 18	14 77	146 60	109 75
Lenawee.....	12,698 75	14,968 54	1,808 28	2,098 23	705 75	769 65
Livingston.....	7,920 50	8,446 14	819 91	1,178 85	218 75	244 25
Mackinac.....	11,120 50	11,706 91	1,931 78	2 15	97 15	134 90
Macomb.....	19,888 00	20,351 53	643 90	1,009 60	269 75	368 25
Manistee.....	27,309 57	28,610 56	895 42	205 16	187 11	134 86
Manitou.....	-----	800 00	670 00	2 22	47 50	37 50
Marquette.....	50,500 00	52,111 00	4,580 86	78 00	237 00	1,890 00
Mason.....	24,610 00	25,091 22	880 48	112 82	158 25	340 75
Mecosta.....	21,053 70	22,024 96	2,243 96	43 11	237 70	460 00
Menominee.....	18,658 85	20,137 95	1,142 97	15 00	269 25	302 40
Midland.....	3,680 32	5,796 76	5,586 80	38 85	141 25	106 75
Missaukee.....	1,850 00	2,886 75	1,064 10	-----	269 00	132 75
Monroe.....	19,738 00	30,552 01	74 08	937 98	380 50	368 75
Montcalm.....	6,899 87	7,230 89	3,218 55	837 19	364 75	315 00
Montmorency.....	1,760 00	2,062 62	4,456 14	-----	92 87	62 22
Muskegon.....	29,077 50	40,535 61	2,343 13	325 90	1,138 25	1,049 15
Newaygo.....	8,007 00	8,530 47	6,338 12	76 98	404 65	356 15
Oakland.....	6,973 47	18,109 76	883 14	2,402 90	299 86	504 66
Oceana.....	1,367 40	2,008 63	2,175 89	154 50	410 87	285 00
Ogemaw.....	332 00	1,891 25	3,274 02	1 50	119 00	64 50
Ontonagon.....	375 00	375 00	300 00	-----	47 00	51 00
Osceola.....	11,809 00	12,280 98	1,194 37	81 25	314 47	219 62
Oscoda.....	950 00	1,563 50	1,034 39	413 00	104 00	59 50

TABLE VIII.—*Continued.*

Countries.	Bonded Indebtedness of the Districts.	Total Indebtedness of the Districts.	Amount due the Districts.	Amount Received by the Districts for Non-resident Tuition.	Amount paid and due Inspectors and members of School Boards for Services.	Amount paid and due Township Chairmen and officers for Services.
Otsego.....	\$2,878 15	\$2,164 84	\$801 54	\$2 42	\$197 87	\$107 00
Ottawa.....	21,206 05	22,652 14	2,749 78	380 97	427 00	561 80
Preeque Isle.....	3,200 00	8,686 58	3,452 84	-----	108 91	113 06
Roscommon.....	600 00	600 00	119 00	-----	66 50	80 50
Saginaw.....	37,310 00	40,910 41	4,148 80	589 95	469 70	2,436 42
St. Clair.....	21,321 98	28,931 74	6,719 16	345 19	266 90	310 25
St. Joseph.....	7,815 00	9,877 46	588 62	2,076 73	274 25	312 75
Sanilac.....	19,238 68	23,856 81	2,232 05	64 87	595 00	373 50
Schoolcraft.....	710 00	899 00	95 80	-----	20 50	19 50
Shiawassee.....	27,441 44	27,856 66	716 55	1,089 62	317 50	399 50
Tuscola.....	20,505 00	23,638 72	3,181 79	636 69	396 39	342 75
Van Buren.....	11,745 50	14,921 11	1,839 76	1,219 80	346 35	259 50
Washtenaw.....	16,061 00	18,023 70	520 39	5,661 25	278 00	673 25
Wayne.....	21,220 00	21,495 98	8,999 39	2,877 66	392 50	8,272 75
Wexford.....	6,278 25	6,514 08	466 63	83 09	228 24	291 73

TABLE IX.

*Cost per Capita of Public Schools of the State for the year ending September 6, 1886.*

Counties.	No. Scholars included in School Census in—		No. Pupils Enrolled in—		Cost Per Capita for Instruction, Based upon School Census in—			Cost Per Capita for Instruction, Based upon the Enrollment in—			Total Expense Per Capita during Year, based upon Enrollment in—		
	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.
Totals .....	285,663	818,263	181,769	234,902	\$5 04	\$4 44	\$4 70	\$7 92	\$5 98	\$6 82	\$14 81	\$8 50	\$11 28
Alcona .....	302	951	251	729	\$5 78	\$6 84	\$6 51	\$6 96	\$6 98	\$6 44	\$8 98	\$13 46	\$12 80
Alger .....		173		128		12 38	12 38		16 57	16 57		32 44	32 44
Allegan .....	3,248	9,429	2,978	7,062	5 82	3 73	4 25	6 85	4 97	5 21	10 95	7 20	8 27
Alpena .....	3,053	1,221	1,461	772	4 00	5 87	4 39	8 35	8 49	8 44	14 00	13 28	13 75
Antrim .....	881	2,307	788	1,710	6 55	5 79	6 00	6 90	7 48	7 80	11 86	10 90	11 28
Arenac .....		1,400		976		4 35	4 35		6 24	6 24		9 43	9 43
Baraga .....	329	500	224	323	7 75	7 18	7 40	11 38	11 12	11 23	23 14	19 98	21 29
Barry .....	1,574	6,228	1,413	5,975	6 04	4 23	4 60	6 73	5 01	5 37	19 00	7 29	9 76
Bay .....	11,064	3,641	6,456	1,928	3 99	3 31	3 62	5 29	6 30	6 70	11 19	11 52	11 27
Benzie .....	537	1,016	468	849	6 56	6 13	6 28	7 53	7 33	7 40	9 98	11 90	11 18
Berrien .....	5,325	6,787	4,109	5,334	5 86	4 51	5 11	7 62	5 75	6 56	12 08	7 54	9 51
Branch .....	2,717	5,365	2,995	4,477	7 03	4 45	5 32	7 98	5 34	6 26	13 99	7 46	9 74
Calhoun .....	5,696	6,239	4,101	5,017	6 09	5 40	5 73	8 42	6 71	7 48	18 68	9 27	12 51
Cass .....	1,439	4,843	1,334	2,965	7 69	5 63	6 10	8 30	6 83	7 26	15 64	9 08	10 72
Charlevoix .....	743	2,364	607	1,688	4 05	5 04	4 80	4 95	7 06	6 50	10 04	11 10	10 87
Cheboygan .....	746	2,411	464	1,506	5 12	4 70	5 05	8 23	7 46	8 10	15 08	11 61	12 45
Chippewa .....	1,215	1,747	833	1,056	2 43	4 33	3 58	3 54	7 25	5 67	9 92	9 71	9 90
Clare .....	789	855	606	630	5 24	6 21	5 73	6 82	8 42	7 64	9 00	17 55	13 38
Clinton .....	2,114	6,592	1,871	4,712	6 46	4 13	3 54	7 29	5 78	4 69	22 71	9 52	13 10
Crawford .....	216	480	171	422	7 42	12 85	10 82	9 41	14 05	11 01	15 61	22 50	20 53
Delta .....	1,134	1,475	396	1,101	3 83	5 19	4 60	10 98	6 91	8 02	34 27	10 57	16 90
Eaton .....	3,238	6,441	2,813	5,206	5 85	4 49	4 87	6 73	5 43	5 87	15 91	7 65	10 55
Emmet .....	1,140	1,443	815	1,029	4 57	5 60	5 11	6 39	7 86	7 22	12 67	12 61	13 13
Genesee .....	4,733	7,373	3,596	5,809	6 06	4 29	4 97	7 97	5 34	6 35	14 22	7 28	9 96
Gladwin .....		557		435		8 52	8 52		9 78	9 78		17 86	17 86
Gr. Traverse .....	1,334	2,461	859	1,902	5 51	5 21	5 32	8 58	6 69	7 31	47 64	9 54	21 39
Gratiot .....	2,197	6,570	1,330	5,095	5 32	3 61	4 05	6 38	4 66	5 13	23 88	6 83	10 81
Hillsdale .....	2,331	6,633	2,213	5,616	5 63	4 40	4 76	7 20	5 23	5 79	10 37	6 79	7 80
Houghton .....	6,734	3,168	5,253	513	7 80	1 58	5 61	9 68	9 32	9 69	16 20	24 43	11 73
Huron .....	2,665	7,263	1,611	4,201	3 83	2 98	3 17	6 33	5 07	5 42	9 39	8 44	8 71
Ingham .....	5,052	5,775	3,324	4,641	5 58	4 47	5 00	7 37	5 57	6 39	13 59	7 51	10 27

## COST PER CAPITA OF PUBLIC SCHOOLS.

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TABLE IX.—Continued.

Counties.	No. Scholars Included in School Census in—		No. Pupils Enrolled in—		Per Capita Cost for Instruction, Based upon School Census in—			Per Capita Cost for Instruction, Based upon the En- rollment in—			Total Expense Per Capita during Year, based upon Enrollment in—		
	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.
Ionia.....	3,322	6,699	2,866	5,104	\$7 10	\$4 29	\$5 23	\$8 23	\$5 63	\$6 58	\$12 43	\$9 15	\$10 38
Iosco.....	2,615	646	1,863	454	8 72	6 06	4 12	7 04	8 63	7 32	12 96	9 65	12 14
Iron.....	102	577	115	429	10 78	7 30	7 83	9 56	9 82	9 77	13 04	18 09	17 96
Isabella.....	818	4,708	676	3,432	5 25	4 26	4 41	6 36	5 85	5 93	12 99	8 75	9 20
Jackson.....	6,452	6,224	5,030	4,903	6 76	4 88	5 83	8 67	6 19	7 45	10 94	11 77	11 36
Kalamazoo.....	5,515	5,128	3,890	3,887	6 09	5 23	5 71	8 78	6 98	7 87	18 68	9 20	13 96
Kalkaska.....	201	1,323	172	1,095	10 64	7 52	7 90	12 44	9 08	9 54	25 96	14 02	15 64
Kent.....	16,786	9,656	11,475	7,383	6 56	4 37	5 76	9 77	5 72	8 08	18 03	7 43	13 90
Keweenaw.....	971	210	596	181	6 10	10 90	6 54	8 94	12 10	9 68	11 16	16 09	12 31
Lake.....	873	1,178	658	936	5 10	6 42	5 82	6 80	7 85	7 55	12 70	11 81	12 17
Lapeer.....	2,984	7,231	2,544	5,357	5 39	3 78	4 35	6 31	5 11	5 62	8 31	6 79	7 28
Leelanaw.....	305	2,239	224	1,490	4 57	3 92	4 04	5 95	5 94	5 94	7 09	8 70	8 52
Lenawee.....	5,272	3,890	4,343	7,015	6 55	4 50	5 26	7 95	5 76	6 56	12 00	8 11	9 60
Livingston.....	1,615	4,916	1,487	4,055	6 21	4 62	5 01	6 14	5 60	5 98	10 75	7 83	8 61
Mackinac.....	895	597	608	434	4 87	6 90	5 35	6 45	9 02	7 51	11 52	12 73	13 20
Macomb.....	3,736	6,996	2,585	3,935	4 66	3 23	3 73	6 75	5 74	6 11	11 59	8 36	9 52
Manistee.....	3,915	2,512	2,685	1,704	5 04	4 60	4 85	7 35	6 84	7 11	16 40	10 60	14 11
Manitou.....	198	337	47	246	1 88	2 92	2 54	7 76	4 00	4 60	7 76	4 58	5 09
Marquette.....	8,173	901	5,429	577	5 33	9 01	5 70	8 01	14 07	8 61	16 69	21 08	17 11
Mason.....	1,331	2,378	1,360	1,780	8 21	5 54	5 74	6 05	7 47	7 75	16 38	11 34	13 80
Mecosta.....	2,104	4,529	1,644	3,309	5 24	4 50	4 59	6 71	6 17	6 35	14 39	10 68	11 39
Menominee.....	3,466	2,344	2,222	1,608	5 27	5 12	5 21	8 23	7 47	7 91	11 59	16 73	16 38
Midland.....	821	2,357	691	1,778	5 90	4 97	5 21	7 00	6 59	6 71	13 95	10 13	11 20
Missaukee.....	.....	955	.....	775	.....	9 91	9 91	.....	12 21	12 21	.....	20 69	20 09
Monroe.....	2,868	3,840	1,516	6,190	3 53	3 14	3 24	6 67	4 49	4 92	6 51	5 92	6 98
Montcalm.....	3,974	6,787	3,884	5,078	5 77	3 30	4 52	6 78	5 08	5 75	9 74	4 84	8 01
Montmorency.....	.....	319	.....	270	.....	12 15	12 15	.....	14 38	14 38	.....	28 80	28 80
Muskegon.....	3,868	3,752	5,985	2,758	4 98	4 79	4 63	7 38	6 49	6 87	11 72	8 20	10 60
Newaygo.....	1,300	4,648	966	3,539	4 17	4 59	2 98	5 62	5 94	3 90	12 65	9 18	9 63
Oakland.....	4,151	7,379	3,578	5,851	6 72	4 95	5 59	7 80	6 36	6 83	11 24	8 52	9 55
Oceana.....	890	3,333	762	3,016	6 19	4 58	4 67	7 23	5 51	5 84	6 19	8 78	8 26
Ogemaw.....	251	395	186	797	3 78	3 68	7 61	5 10	9 76	8 88	7 26	16 14	14 44
Ontonagon.....	823	309	650	149	10 43	5 32	9 19	13 30	13 43	13 07	16 17	16 92	16 23
Osceola.....	1,380	3,579	1,061	2,585	4 81	4 87	4 85	6 20	6 74	6 57	13 41	10 47	11 39
Oscoda.....	.....	423	.....	383	.....	4 79	4 79	.....	5 36	5 36	.....	12 79	12 79
Otsego.....	244	1,000	195	773	4 83	7 52	6 99	6 05	9 66	8 94	6 05	16 00	14 09
Ottawa.....	6,520	6,312	4,890	4,589	4 41	4 08	4 04	5 80	6 12	5 47	8 82	7 16	8 01



SUPERINTENDENT'S REPORT.

TABLE IX.—*Continued.*

Counties.	No. Scholars Included in School Census in —		No. Pupils Enrolled in —		Per Capita Cost for Instruction, Based upon School Census in —			Per Capita Cost for Instruction, Based upon the En- rollment in —			Total Expense, Per Capita during Year, based upon Enrollment in —		
	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.	Graded School Districts.	Ungraded School Districts.	All the Districts.
Presque Isle.....	120	1,223	120	656	\$7 48	\$2 98	\$3 41	\$8 08	\$5 56	\$6 95	\$20 12	\$9 52	\$11 41
Roscommon.....		431		270		5 75	5 75		9 19	9 19		16 03	16 03
Saginaw.....	14,899	9,516	8,391	6,035	4 61	3 43	4 19	8 37	5 44	7 09	18 61	7 42	14 03
St. Clair.....	7,140	10,159	4,283	6,782	3 70	2 95	3 26	6 10	4 42	5 10	11 56	6 01	8 16
St. Joseph.....	3,026	4,681	2,801	3,662	7 80	4 92	6 05	8 43	8 95	7 34	13 64	9 39	11 22
Sanilac.....	2,873	9,192	2,061	6,462	3 37	3 03	3 11	4 70	4 32	4 41	7 39	6 91	7 03
Schoolcraft.....		848		580		6 58	6 58		9 63	9 63		15 22	15 22
Shiawassee.....	2,855	6,165	2,243	4,839	6 56	4 03	4 63	8 40	5 14	6 16	15 52	7 19	9 84
Tuscola.....	2,758	7,924	2,114	5,756	4 79	3 47	3 81	6 79	4 96	5 18	11 06	6 58	7 80
Van Buren.....	3,081	6,385	2,769	5,019	6 55	4 44	5 12	7 25	5 66	6 94	12 39	7 63	9 33
Washtenaw.....	6,447	6,736	4,371	4,905	7 38	4 85	6 09	10 87	6 66	8 65	16 19	8 85	12 31
Wayne.....	61,834	10,007	22,193	6,363	3 52	3 27	3 50	9 81	5 14	8 81	17 57	7 46	15 31
Wexford.....	1,356	1,841	910	1,537	4 73	7 48	6 31	7 05	8 96	8 26	16 15	10 64	14 71

STATISTICS OF TOWNSHIP LIBRARIES.

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TABLE X.

*Statistics of Township Libraries as reported by School Inspectors for the year ending September 6, 1886.*

Counties.	No. of Townships using Library Monies for General School Purposes.	No. of Townships Forfeiting Library Monies.	No. of Townships Maintaining Libraries.	No. of Volumes added to Township Libraries during year.	Whole No. of Volumes in Township Libraries.	Amount Paid for Books and care of Township Libraries.	Amount of Taxes voted for Township Libraries.	Amount of Fines, etc., received from County Treasurers for Township Libraries.
Totals.....	449	297	505	11,592	123,552	\$16,268 89	\$4,524 20	\$9,296 96
Alcona.....		2	2		418	\$100 00		\$28 90
Alger.....		1	2		385	25 00		81 15
Allegan.....	9	6	9	328	2,600	804 14	\$100 00	257 06
Alpena.....	2	2	3	5	228	19 25		5 40
Antrim.....	1	1	13	114	1,745	188 92		60 00
Arenac.....	5	6						
Baraga.....	1		4		585	24 00		
Barry.....	9	3	4	21	1,157	81 50		46 32
Bay.....	2	2	8	118	2,194	165 77		151 32
Benzie.....	1		11	195	1,365	264 78	25 00	126 91
Berrien.....	11	2	10	199	3,616	409 00	250 00	151 48
Branch.....	10	2	4	31	1,224	129 02	150 00	85 16
Calhoun.....	14	3	3	96	609	82 95	50 00	59 23
Cass.....	11		5	122	1,522	128 19		89 96
Charlevoix.....	5	4	6	328	1,279	362 40	422 90	28 84
Cheboygan.....	8		8	70	818	195 82		112 26
Chippewa.....	2	2	5	346	490	305 00		481 96
Clare.....	1	5	6	232	949	244 05		121 05
Clinton.....	13	2	2	18	518	18 65		46 16
Crawford.....	2	2	5	296	841	412 10	144 10	95
Delta.....	3	5	2		369			
Eaton.....	7		9	319	2,073	285 22	50 00	125 19
Emmet.....	1	4	7	7	987	53 50	225 00	
Genesee.....	15	2	1	24	315	37 50		26 38
Gladwin.....		6	2	70	170	90 95	26 22	
Grand Traverse.....			13	640	2,966	526 81	25 00	670 53
Gratiot.....	10	5	3	25	305	82 15		172 05
Hilledale.....	15	2	1		150	12 00		43 25
Houghton.....	2	1	5	100	2,674	353 81		418 33
Huron.....	9	6	12	205	1,367	216 89		55 95
Ingham.....	14	2	1		40			

## SUPERINTENDENT'S REPORT.

TABLE X.—Continued.

Counties.	No. of Townships using Library Monies for General School Purposes.	No. of Townships Forfeiting Library Monies.	No. of Townships Maintaining Libraries.	No. of Volumes added to Township Libraries during year.	Whole No. of Volumes in Township Libraries.	Amount Paid for Books and care of Township Libraries.	Amount of Taxes voted for Township Libraries.	Amount of Fines, etc., received from County Treasurers for Township Libraries.
Ionia.....	15	1	4	14	266	\$2 00	-----	\$110 56
Iosco.....	-----	5	6	14	1,337	101 00	\$10 00	245 79
Iron.....	2	2	-----	-----	-----	-----	-----	-----
Isabella.....	5	2	10	121	766	222 00	-----	127 07
Jackson.....	12	4	2	48	960	57 42	-----	37 42
Kalamazoo.....	12	1	4	29	1,072	106 55	-----	142 98
Kalkaska.....	4	2	6	72	226	58 05	-----	29 31
Kent.....	11	5	9	369	3,376	437 00	25 00	372 35
Keweenaw.....	2	2	4	-----	1,642	26 00	-----	109 56
Lake.....	1	-----	12	514	1,683	620 09	126 00	100 00
Lapeer.....	10	3	6	29	822	112 46	-----	22 82
Leelanaw.....	-----	-----	11	50	1,786	70 22	-----	87 28
Lena wee.....	9	5	8	244	5,466	259 89	-----	273 54
Livingston.....	10	3	3	-----	1,252	42 00	-----	15 09
Mackinac.....	2	4	4	100	911	157 25	-----	-----
Macomb.....	4	4	6	40	1,477	87 78	-----	45 65
Manistee.....	2	2	8	264	2,002	222 20	-----	256 32
Manitou.....	2	2	1	-----	52	5 00	-----	-----
Marquette.....	3	3	7	342	2,149	449 42	-----	87 82
Mason.....	3	-----	12	142	3,227	245 88	62 78	95 82
Mecosta.....	7	2	7	121	1,122	242 87	-----	62 19
Menominee.....	1	4	4	297	2,761	217 11	600 00	414 26
Midland.....	2	5	8	17	568	44 87	-----	3 22
Missaukee.....	1	3	9	229	878	372 89	125 00	46 57
Monroe.....	4	-----	11	120	2,462	161 11	10 00	116 31
Montcalm.....	3	2	12	217	1,799	214 06	85 00	207 72
Montmorency.....	-----	5	1	-----	140	-----	-----	15 06
Muskegon.....	2	2	14	505	3,247	720 16	100 00	298 57
Newaygo.....	4	3	17	219	2,011	241 57	50 00	171 26
Oakland.....	15	6	5	208	2,229	224 40	50 00	150 06
Oceana.....	-----	1	15	240	3,077	408 08	240 00	149 27
Ogemaw.....	4	9	2	-----	160	-----	-----	-----
Ontonagon.....	2	5	-----	-----	-----	-----	-----	-----
Osceola.....	3	2	11	49	1,221	228 08	-----	57 15
Oscoda.....	-----	8	1	94	322	172 67	150 00	-----
Otsego.....	2	1	5	96	1,322	165 22	120 00	179 24
Ottawa.....	5	-----	11	297	3,210	229 77	-----	209 17

TABLE X.—Continued.

Counties.	No. of Townships using Library Mon- eys for General School Purposes.	No. of Townships Forfeiting Library Money.	No. of Townships Maintaining Libra- ries.	No. of Volumes add- ed to Township Li- braries during year.	Whole No. of Vol- umes in Township Libraries.	Amount paid for Books and care of Township Libraries.	Amount of Taxes voted for Township Libraries.	Amount of Fines, etc., received from County Treasurers for Township Libra- ries.
Presque Isle.....	4	4	2	4	171	\$8 00	-----	-----
Roscommon.....	8	1	2	-----	384	81 50	-----	-----
Saginaw.....	11	5	11	808	4,147	483 75	\$25 00	\$191 34
St. Clair.....	8	6	9	118	3,022	175 88	-----	298 47
St. Joseph.....	12	-----	4	600	5,004	983 33	1,050 00	20 63
Sanilac.....	11	5	10	81	1,084	79 77	-----	-----
Schoolcraft.....	2	2	1	-----	106	25 00	-----	-----
Shiawassee.....	10	5	2	80	738	105 00	75 00	87 36
Tuscola.....	7	4	12	262	2,190	322 75	-----	167 22
Van Buren.....	8	2	8	385	2,996	535 69	-----	818 30
Washtenaw.....	12	5	5	69	1,434	134 03	-----	78 05
Wayne.....	8	9	5	123	6,452	296 23	-----	392 33
Wexford.....	-----	8	12	215	1,471	212 76	22 20	63 09

TABLE XI.

*Statistics of District Libraries, as Reported by School Inspectors, for the Year ending September 6, 1886.*

Counties.	No. Districts of less than 100 children reporting Libraries.	No. of Volumes reported in such Libraries.	No. Districts of 100 or more children maintaining Libraries.	No. of Volumes added to last-mentioned Libraries during year.	Whole No. Volumes in such Libraries.	Amount paid for support of such Libraries.	Amount of Fines, etc., received from County Treasurers for such Libraries.
Totals.....	888	48,909	295	16,999	223,368	\$37,856 75	\$20,981 89
Alcona.....							
Alger.....							
Allegan.....	45	1,730	17	227	1,840	\$205 14	\$160 89
Alpena.....			4	179	2,360	527 84	72 74
Antrim.....	8	55	1	38	160		
Arenac.....	5	208	1	1	44		
Baraga.....	2	217	2	2	371		
Barry.....	7	219	3	150	1,302	183 55	163 79
Bay.....			5	1,167	25,608	90 25	27 00
Benzie.....							
Berrien.....	21	531	8	158	1,736	121 70	96 28
Branch.....	23	886	2	75	252	54 74	12 37
Calhoun.....	42	2,036	5	456	8,945	564 61	245 90
Cass.....	33	1,435	4	30	910	75 49	63 22
Charlevoix.....							
Cheboygan.....	1	55	1		14		6 28
Chippewa.....			1		17		
Clare.....							
Clinton.....	12	165	6	21	264	69 94	117 65
Crawford.....	3	28					
Delta.....			1	206	801	195 87	50 00
Eaton.....	2	32	1	42	297	60 61	49 38
Emmet.....	5	5	1		25		
Genesee.....	22	756	6	722	6,062	1,068 24	216 22
Gladwin.....							
Grand Traverse.....			1	75	300	240 00	311 16
Gratiot.....	10	312	5	170	824	143 15	206 31
Hillsdale.....	32	814	3	29	439	31 90	202 54
Houghton.....			5	119	2,062	163 31	156 67

## STATISTICS OF DISTRICT LIBRARIES.

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TABLE XI.—*Continued.*

Counties.	No. Districts of less than 100 children reporting Libraries.	No. of Volumes reported in such Libraries.	No. Districts of 100 or more children maintaining Libraries.	No. of Volumes added to last-mentioned Libraries during year.	Whole No. Volumes in such Libraries.	Amount paid for support of such Libraries.	Amount of Fines, etc., received from County Treasurers for such Libraries.
Huron.....			11	82	911	\$71 55	\$34 40
Ingham.....	10	346	8	1,447	5,248	1,912 55	148 57
Ionia.....	8	98	4	149	751	70 00	128 19
Iosco.....	2	27	2	10	600	52 55	109 79
Iron.....							
Isabella.....	4	67	2		250		
Jackson.....	37	1,911	10	39	1,589	217 85	153 15
Kalamazoo.....	60	3,201	5	1,517	13,157	1,824 07	347 50
Kalkaska.....	8	428	1		183		23 80
Kent.....	19	569	9	1,429	20,496	6,288 89	1,788 29
Keweenaw.....	2	1,275	1		350		
Lake.....			1	70	70		
Lapeer.....	19	657	6	223	1,614	123 30	95 27
Leelanaw.....			1		59	6 10	
Lenawee.....	69	3,415	12	730	8,156	670 40	341 04
Livingston.....	9	268	1	34	112	78 42	14 82
Mackinac.....			2	2	608	52 50	
Macomb.....	10	276	11	218	3,063	326 25	105 10
Manistee.....	6	354	3		300	562 37	495 75
Manitou.....	2	92					
Marquette.....	1	248	2		2,017	100 00	
Mason.....	4	102	1	150	1,900	377 39	329 86
Mecosta.....	9	470	2		1,674	241 73	73 06
Menominee.....	2	120	1		56		
Midland.....	8	428	3	172	1,144	201 55	200 00
Missaukee.....	4	133					
Monroe.....	5	91	2	290	989	502 83	72 49
Montcalm.....	6	149	6	5	820	20 00	91 40
Montmorency.....	1	30					
Muskegon.....	2	136	4	36	4,136	691 70	395 09
Newaygo.....	4	389	1		6		
Oakland.....	30	1,416	4	323	1,412	288 34	130 55
Oceana.....	4	271	2	2	76		14 00
Ogemaw.....							
Ontonagon.....	3	314	2		1,412		

TABLE XI.—*Continued.*

Counties.	No. Districts of less than 100 children reporting Libraries.	No. of Volumes reported in such Libraries.	No. Districts of 100 or more children maintaining Libraries.	No. of Volumes added to last-mentioned Libraries during year.	Whole No. Volumes in such Libraries.	Amount paid for support of such Libraries.	Amount of Fines, etc., received from County Treasurers for such Libraries.
Osceola.....	2	41	2	72	468	\$50 00	-----
Oscoda.....						-----	-----
Otsego.....	2	68					
Ottawa.....	17	913	11	95	2,318	219 14	\$211 72
Presque Isle.....	9	446	1	51	90	64 00	10 00
Roscommon.....							
Saginaw.....	32	1,654	14	1,241	12,746	2,090 78	702 26
St. Clair.....	27	932	9	470	2,112	437 11	291 14
St. Joseph.....	51	2,509	3	55	1,029	49 00	4 08
Sanilac.....	8	287	6	8	842	8 43	51 94
Schoolcraft.....							
Shiawassee.....	11	256	3	25	641	106 41	152 56
Tuscola.....	9	281	8	119	781	89 61	97 52
Van Buren.....	14	400	4	31	341	39 41	298 24
Washtenaw.....	10	259	6	389	4,355	760 77	602 83
Wayne.....	79	14,160	29	3,638	69,373	15,275 07	10,796 99
Wexford.....	1	30	1	50	850	98 89	58 87

TABLE XII.

*Branches of Instruction, as reported by School Inspectors for the Year ending September 6, 1896.*

Counties.	Number of Districts in which Instruction is given in												
	Orthography.	Reading.	Writing.	Arithmetic.	Geography.	English Gram- mar.	U. S. History.	Civil Govern- ment.	Algebra.	Geometry.	Physiology.	Natural Philosophy.	Botany.
Totals.....	4,900	6,616	6,240	6,598	6,581	6,298	5,871	3,333	2,117	610	2,862	708	516
Alcona.....	11	11	12	12	12	10	9	7	5	4	4	1	.....
Alger.....	3	5	5	5	5	3	4	1	1	.....	2	.....	.....
Allegan.....	126	180	165	175	172	171	152	72	41	10	65	18	11
Alpena.....	20	21	21	21	21	17	11	5	1	1	3	2	1
Antrim.....	49	64	60	64	64	61	57	33	7	5	27	4	2
Arenac.....	16	21	20	22	22	22	21	8	2	.....	11	.....	1
Baraga.....	6	8	9	9	8	8	5	3	3	2	3	.....	.....
Barry.....	92	143	126	145	139	142	126	82	53	3	53	7	3
Bay.....	36	43	39	41	41	41	37	17	6	3	17	4	2
Benzie.....	33	38	37	37	37	33	30	15	5	1	21	2	1
Berrien.....	126	143	142	147	145	142	121	58	64	7	71	13	8
Branch.....	75	111	89	116	112	115	104	56	42	10	51	10	3
Calhoun.....	110	155	142	155	155	150	135	84	84	12	58	18	14
Cass.....	74	111	110	113	113	111	106	63	44	5	61	7	4
Charlevoix.....	63	64	64	62	62	61	55	36	6	1	29	1	.....
Cheboygan.....	47	47	47	47	47	43	40	29	13	16	27	15	15
Chippewa.....	35	36	36	36	36	31	26	12	1	1	14	1	1
Clare.....	23	22	22	22	21	26	27	12	6	4	7	1	.....
Clinton.....	79	122	112	122	121	120	111	64	26	6	53	7	5
Crawford.....	23	25	24	25	23	23	26	16	4	.....	17	1	.....
Delta.....	21	27	25	27	27	21	19	6	1	1	5	1	1
Eaton.....	76	137	114	125	124	124	119	62	34	4	43	15	4
Emmet.....	45	53	51	55	54	50	45	24	7	4	14	1	2
Genesee.....	104	156	162	155	156	155	153	101	64	21	32	22	17
Gladwin.....	17	20	18	18	18	17	15	6	1	.....	5	.....	.....
GrandTraverse.....	43	56	54	55	54	54	47	22	13	3	23	5	4
Gratiot.....	95	123	117	122	122	117	113	36	30	21	60	21	19
Hillsdale.....	106	165	154	168	166	164	151	67	36	9	67	10	9



## SUPERINTENDENT'S REPORT.

TABLE XII.—*Continued.*

Counties.	Number of Districts in which Instruction is given in												
	Orthography.	Reading.	Writing.	Arithmetic.	Geography.	English Gram- mar.	U. S. History.	Civil Govern- ment.	Algebra.	Geometry.	Physiology.	Natural Philosophy.	Botany.
Houghton.....	15	17	14	16	15	17	13	6	7	4	8	5	5
Huron .....	77	101	99	101	100	90	89	62	28	18	43	20	16
Ingham .....	71	126	115	125	123	122	121	67	35	10	55	10	10
Ionia .....	74	127	110	129	125	123	112	64	40	15	44	14	14
Iosco .....	17	21	20	22	22	18	17	7	5	4	11	4	4
Iron.....	6	6	6	6	6	6	6	4	3	1	3		
Isabella .....	86	101	100	98	98	97	93	58	23	10	43	11	8
Jackson .....	96	129	121	126	126	124	129	82	78	13	80	15	8
Kalamazoo .....	110	121	123	126	125	123	125	74	56	7	66	9	3
Kalkaska .....	38	51	48	50	51	46	44	25	12	7	26	7	6
Kent .....	145	204	191	202	200	197	188	106	73	20	103	24	15
Keweenaw.....	10	10	10	10	10	10	8	4	5		4	1	1
Lake .....	44	45	43	46	46	41	39	34	12	12	29	14	14
Lapeer .....	94	126	124	125	125	121	120	66	43	9	51	14	7
Leelanaw .....	47	53	48	53	49	42	41	14	7		14	2	1
Lenawee.....	123	194	182	193	192	189	184	123	83	24	89	30	26
Livingston.....	89	121	120	131	120	123	120	87	64	10	57	7	6
Mackinac.....	20	25	24	25	24	17	17	4	2		5	2	
Macomb .....	81	112	110	111	111	106	97	53	43	15	64	17	12
Manistee .....	50	51	48	50	50	43	47	29	12	8	32	8	7
Manitou .....	6	6	5	5	5	5	2	1					
Marquette.....	30	35	34	33	33	28	26	12	6	4	12	4	4
Mason .....	45	51	46	53	53	43	41	22	9	6	20	6	6
Mecosta.....	76	93	92	93	94	90	83	36	13	4	39	7	7
Menominee.....	34	35	35	35	35	33	21	9	4	2	14	3	1
Midland .....	43	55	54	53	53	43	43	21	14	4	20	7	4
Missaukee.....	31	36	33	37	35	29	27	12	1		12		
Monroe.....	102	123	123	123	123	123	121	63	43	22	54	22	22
Montcalm.....	71	124	101	124	119	114	109	66	40	9	50	7	5
Montmorency.....	14	20	20	20	20	17	16	15	3		8	1	
Muskegon.....	80	92	87	92	90	89	77	47	23	6	31	18	6
Newaygo.....	87	101	93	101	100	99	91	47	26	2	43	4	1
Oakland.....	144	207	199	205	206	200	179	106	37	13	73	22	8
Oceana.....	70	86	84	86	86	80	73	46	21	4	29	5	4
Ogemaw.....	22	37	37	37	37	35	31	22	6	2	14	3	2

TABLE XII.—Continued.

Counties.	Number of Districts in which Instruction is given in												
	Orthography.	Reading.	Writing.	Arithmetic.	Geography.	English Gram-mar.	U. S. History.	Civil Govern-ment.	Algebra.	Geometry.	Physiology.	Natural Philosophy.	Botany.
Ontonagon.....	10	10	10	10	10	9	8	5	7	3	7	2	-----
Osceola.....	70	85	79	85	83	79	66	42	15	8	39	9	8
Oscoda.....	26	27	27	27	26	25	22	12	5	-----	5	1	-----
Otsego.....	27	36	35	36	35	32	27	19	8	7	18	7	7
Ottawa.....	95	109	105	108	108	107	108	62	59	29	69	35	30
Presque Isle.....	26	28	27	28	28	23	24	12	5	-----	6	3	1
Roscommon.....	7	9	9	9	8	6	8	3	1	1	1	1	1
Saginaw.....	115	146	136	145	143	136	131	61	26	9	59	11	10
St. Clair.....	117	146	141	146	146	140	135	73	44	13	64	5	3
St. Joseph.....	66	110	104	110	111	108	96	61	36	9	42	9	5
Sanilac.....	109	129	124	129	128	126	123	97	63	23	73	19	18
Schoolcraft.....	7	12	10	11	11	7	6	4	2	1	3	2	1
Shiawassee.....	78	113	101	107	106	105	105	71	44	18	63	25	22
Tuscola.....	98	134	130	135	134	129	125	69	45	21	67	26	18
Van Buren.....	110	145	132	143	138	134	123	61	41	6	47	8	7
Washtenaw.....	77	143	141	145	144	140	126	39	64	18	48	16	14
Wayne.....	92	146	137	145	146	144	133	74	46	11	42	15	9
Wexford.....	55	61	55	61	58	55	53	19	8	4	40	4	2

TABLE XIII.

*Private and Select Schools and School Apparatus, as Reported by School Inspectors for the year ending September 8, 1886.*

Counties.	Private and Select Schools.				Apparatus.		
	No. of Schools.	No. of teachers employed.		Estimated number of pupils.	No. of districts reporting dictionaries.	No. of districts reporting maps.	No. of districts reporting globes.
		Men.	Women.				
Totals.....	305	286	441	22,501	2,323	2,086	1,654
Alcona.....					6	9	4
Alger.....					4	5	4
Allegan.....	3	2	1	101	90	35	40
Alpena.....	8	8	5	1,000	5	15	7
Antrim.....	1		1	40	25	23	16
Arenac.....					11	12	13
Baraga.....					7	4	5
Barry.....					92	15	24
Bay.....	12	9	12	1,168	18	21	13
Benzle.....					13	14	12
Berrien.....	8	4	17	258	100	35	43
Branch.....	1	2	15	296	48	23	19
Calhoun.....	7	10	14	787	116	41	25
Cass.....					92	25	30
Charlevoix.....	1		2	82	23	10	5
Cheboygan.....	1		5	200	14	16	11
Chippewa.....	4	2	6	170	9	17	10
Clare.....	1		1	44	3	7	6
Clinton.....	3	1	2	68	73	27	33
Crawford.....					11	10	6
Delta.....	2		8	494	13	15	9
Eaton.....	3	14	5	378	49	9	14
Emmet.....	2	1	1	32	7	6	3
Genesee.....	7	10	19	573	117	50	28
Gladwin.....					11	14	15
Grand Traverse.....	3	2	4	180	28	31	21
Gratiot.....					56	22	24
Hillsdale.....	1		1	25	100	36	35
Houghton.....	4	1	15	860	12	13	12
Huron.....	11	6	7	575	22	50	33
Ingham.....	5	5	6	380	66	16	23

TABLE XIII.—*Continued.*

Counties.	Private and Select Schools.				Apparatus.		
	No. of Schools.	No. of teachers employed.		Estimated number of pupils.	No. of dis- tricts report- ing dictio- naries.	No. of dis- tricts report- ing maps.	No. of dis- tricts report- ing globes.
		Men.	Women.				
Ionia .....	4	8	8	200	72	40	26
Iosco .....					10	16	9
Iron .....					6	5	4
Isabella .....	1		1	20	28	19	15
Jackson .....	5	4	10	675	71	53	31
Kalamazoo .....	9	6	11	405	90	34	28
Kalkaska .....					23	26	14
Kent .....	3	3	1	270	141	77	64
Keweenaw .....	1	1		2	8	9	8
Lake .....					20	15	12
Lapeer .....	3	1	2	73	54	26	27
Leelanaw .....					13	17	10
Lenawee .....	9	7	11	643	129	71	52
Livingston .....	1	1		22	44	15	13
Mackinac .....	2		3	71	3	7	4
Macomb .....	19	17	7	1,302	63	38	30
Manistee .....	4	3	9	765	26	33	27
Manitou .....						2	2
Marquette .....	4		13	370	12	27	20
Mason .....	3	3	3	112	31	29	27
Mecosta .....	5	2	5	235	41	34	37
Menominee .....	1		4	175	22	22	22
Midland .....					18	24	13
Missaukee .....					13	19	12
Monroe .....	18	13	9	1,040	48	29	24
Montcalm .....	1		1	8	65	40	37
Montmorency .....					5	7	4
Muskegon .....	1	1		65	36	29	30
Newaygo .....	1	3		37	39	24	28
Oakland .....	2	6	1	104	106	43	34
Oceana .....	1	2		35	46	34	33
Ogemaw .....					17	21	10
Ontonagon .....					6	7	6
Osceola .....	3	2	1	90	38	25	19
Oscoda .....					2	1	1
Otsego .....					13	12	12
Ottawa .....	3	2	1	240	79	52	43

## SUPERINTENDENT'S REPORT.

TABLE XIII.—Continued.

Counties.	Private and Select Schools.			Apparatus.			
	No. of Schools.	No. of teachers employed.		Estimated number of pupils.	No. of dis- tricts report- ing dictio- naries.	No. of dis- tricts report- ing maps.	No. of dis- tricts report- ing globes.
		Men.	Women.				
Presque Isle.....	2	2	.....	200	12	17	12
Roscommon.....	.....	.....	.....	.....	1	4	3
Saginaw.....	18	13	14	1,695	79	72	50
St. Clair.....	12	9	11	663	57	36	32
St. Joseph.....	4	5	3	81	58	27	24
Sanilac.....	.....	.....	.....	.....	40	43	26
Schoolcraft.....	.....	.....	.....	.....	5	5	2
Shiawassee.....	1	.....	1	10	54	32	22
Tuscola.....	5	5	.....	194	55	31	25
Van Buren.....	1	.....	1	15	36	30	33
Washtenaw.....	11	10	7	660	81	47	31
Wayne.....	58	90	160	11,308	84	65	42
Wexford.....	1	.....	1	10	33	22	22

TABLE XIV.

*Examination and Certification of Teachers, as reported by Secretaries of Boards of School Examiners for the year ending September 6, 1886.*

Counties.	No. of Public Exam- inations.	Whole No. of Appli- cants for Regular Cer- tificates.	Whole No. of Appli- cants for Secretary's Special Certificates.	Number of Applicants Receiving Certificates.				No. Licensed without Experience in Teach- ing.	No. of Applicants hav- ing received some Normal Instruction.	No. of Applicants hav- ing attended in at- tendance during the year.	No. of Teachers hold- ing State Certificates.	No. of Teachers hold- ing Normal School Certificates.	No. of legally qualified Teachers in the County.	No. making Teaching a permanent occupa- tion.	No. of Teachers' Cer- tificates suspended.	No. of Teachers' Cer- tificates annulled.
				First.	Second.	Third.	Special.									
<b>Totals.....</b>	<b>449</b>	<b>15,114</b>	<b>1,854</b>	<b>198</b>	<b>512</b>	<b>9,322</b>	<b>1,573</b>	<b>2,304</b>	<b>3,484</b>	<b>5,543</b>	<b>62</b>	<b>226</b>	<b>11,122</b>	<b>3,223</b>	<b>3</b>	<b>3</b>
Alcona.....	3	35	16	2	1	20	12	8	5	8	.....	1	25	5	.....	.....
Alger.....	3	8	1	.....	.....	8	1	4	.....	2	.....	2	10	8	.....	.....
Allegan.....	9	438	20	7	35	376	16	84	213	92	5	3	272	21	.....	.....
Alpena.....	2	50	15	.....	2	35	13	3	3	24	.....	.....	37	27	.....	.....
Antrim.....	4	143	17	2	3	81	17	21	50	33	1	2	94	50	.....	.....
Arenac.....	4	28	6	2	2	24	6	2	.....	12	.....	.....	23	20	.....	.....
Baraga.....	1	10	12	4	.....	6	12	2	3	5	.....	.....	10	2	.....	1
Barry.....	8	180	21	2	4	100	13	27	35	59	3	2	278	77	1	.....
Bay.....	4	.....	21	.....	4	81	17	35	10	10	.....	.....	87	80	.....	.....
Benzie.....	4	85	14	.....	4	56	14	14	22	58	.....	.....	58	40	.....	1
Berrien.....	8	363	35	2	7	222	33	42	99	126	2	8	241	.....	.....	.....
Branch.....	7	558	33	8	42	192	26	56	98	153	.....	7	258	.....	.....	.....
Calhoun.....	6	381	31	7	10	274	30	78	44	80	.....	3	301	.....	.....	.....
Cass.....	7	479	55	.....	4	179	50	20	350	200	1	6	146	81	.....	.....
Charlevoix.....	5	113	14	3	5	87	14	27	24	40	.....	.....	95	.....	.....	.....
Cheboygan.....	5	60	35	2	1	45	30	10	13	39	.....	2	.....	25	.....	.....
Chippewa.....	4	56	31	.....	1	22	25	6	11	24	2	.....	44	40	.....	.....
Clare *.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clinton.....	9	400	38	1	17	215	30	48	15	137	1	5	249	112	.....	.....
Crawford.....	4	46	12	.....	3	22	10	5	10	20	2	.....	30	25	.....	.....
Delta *.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eaton.....	6	305	30	6	12	207	27	30	83	180	.....	.....	252	.....	.....	.....
Emmet.....	4	108	40	4	5	60	36	12	14	64	.....	3	73	.....	.....	.....
Genesee.....	7	278	24	3	9	176	18	42	228	196	1	2	268	81	.....	.....
Gladwin.....	4	20	16	1	.....	8	16	1	.....	6	.....	.....	20	7	.....	.....
G'd Traverse.....	5	145	11	3	17	75	11	20	71	80	2	8	105	15	.....	.....
Gratiot.....	7	372	14	7	8	187	14	.....	.....	.....	.....	.....	372	.....	.....	.....
Hillsdale *.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE XIV.—Continued.

Counties.	No. of Public Examinations.	Whole No. of Applicants for Regular Certificates.	Whole No. of Applicants for Secretary's Special Certificates.	Number of Applicants Receiving Certificates.				No. Licensed without Experience in Teaching.	No. of Applicants having received some Normal Instruction.	No. of Applicants having attended instruction during the year.	No. of Teachers holding State Certificates.	No. of Teachers holding Normal School Certificates.	No. of legally qualified Teachers in the County.	No. making Teaching a permanent Occupation.	No. of Teachers' Certificates suspended.	No. of Teachers' Certificates annulled.
				First.	Second.	Third.	Special.									
Houghton.....	4	149	18	5	5	74	17	13	33	30	4	17	108	90	---	---
Huron.....	6	205	46	1	15	104	40	20	15	67	2	2	135	50	---	---
Ingham.....	8	360	10	3	5	284	8	150	100	175	---	6	236	---	---	---
Ionia.....	9	370	50	---	5	263	44	53	87	119	3	2	290	100	---	---
Iosco.....	4	50	4	2	---	36	4	9	8	11	---	6	48	40	---	---
Iron *.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Isabella.....	5	278	19	3	12	99	19	31	47	72	---	1	119	110	---	---
Iale Royal.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Jackson.....	9	610	78	9	9	269	55	99	112	217	2	20	311	225	---	---
Kalamazoo.....	7	409	35	1	11	217	21	34	21	118	1	2	245	---	---	---
Kalkaska.....	4	88	8	1	3	87	5	4	13	37	---	---	46	---	---	---
Kent.....	10	335	103	3	16	237	74	38	72	185	---	4	403	245	---	---
Keweenaw.....	3	16	4	---	---	8	4	---	1	5	---	1	13	8	---	---
Lake.....	4	83	13	1	---	78	12	21	17	43	---	---	81	4	---	---
Lapeer.....	4	367	44	3	16	202	32	33	130	90	---	4	211	80	---	---
Leelanaw.....	4	90	19	1	---	58	19	5	12	39	---	---	59	15	---	---
Lenawee.....	10	556	12	2	3	330	9	154	53	128	1	4	345	---	1	---
Livingston.....	10	250	28	3	3	162	23	43	138	205	4	---	276	110	---	---
Mackinac.....	4	63	32	1	4	55	29	20	3	---	---	---	25	30	---	---
Macomb.....	5	214	30	3	6	134	25	61	12	34	1	6	143	24	---	---
Manistee.....	4	96	11	---	7	70	11	21	17	43	---	---	80	---	---	---
Manitou.....	4	7	3	---	2	3	3	2	---	---	---	---	5	1	---	---
Marquette.....	3	96	29	1	7	55	25	12	10	38	6	12	111	80	---	---
Mason.....	4	82	35	---	---	57	23	17	23	32	---	---	68	40	---	---
Mecosta.....	6	165	45	1	6	94	23	23	35	77	1	1	104	53	---	---
Menominee.....	4	79	13	4	1	65	13	13	22	60	---	1	70	---	---	---
Midland.....	3	122	15	1	4	45	30	3	25	36	---	5	77	---	---	---
Missaukee.....	4	64	23	---	---	38	17	8	7	39	---	---	40	27	---	---
Monroe.....	8	333	22	---	19	179	19	40	30	130	---	4	225	165	---	---
Montcalm.....	3	248	91	2	5	179	35	23	21	120	1	5	192	125	---	---
Montmorency.....	4	19	7	2	---	15	7	---	---	5	---	---	22	22	---	---
Muskegon.....	4	115	27	1	10	104	17	41	8	61	2	---	126	40	---	---
Newaygo.....	7	256	52	3	3	118	23	34	41	113	1	3	126	---	---	---
Oakland.....	11	523	28	9	12	325	27	137	123	194	1	15	374	150	---	---
Oceana.....	6	203	33	3	3	93	30	9	30	100	---	---	115	---	---	---

TABLE XIV.—*Continued.*

Counties.	No. of Public Exam- inations.	Whole No. of Appli- cants for Regular Cer- tificates.	Whole No. of Appli- cants for Secretary's Special Certificates.	Number of Applicants Receiving Certificates.				No. Licensed without Experience in Teach- ing.	No. of Applicants hav- ing received some Normal Instruction.	No. of Applicants hav- ing attended Institute during the year.	No. of Teachers hold- ing State Certificates.	No. of Teachers hold- ing Normal School Certificates.	No. of legally qualified Teachers in the County.	No. making Teaching a Permanent Occupa- tion.	No. of Teachers' Cer- tificates suspended.	No. of Teachers' Cer- tificates annulled.
				First.	Second.	Thrd.	Special.									
Ogemaw .....	4	52	24	1	1	60	23	4	7	24	-----	-----	63	31	-----	-----
Ontonagon .....	4	20	3	2	1	14	3	8	1	-----	-----	5	25	14	-----	-----
Osceola .....	5	174	15	2	1	125	12	34	33	75	-----	3	134	-----	-----	-----
Osoda .....	4	29	12	2	1	22	12	4	1	10	-----	-----	24	-----	-----	-----
Otsego .....	4	58	15	1	2	35	12	15	7	9	-----	-----	47	13	-----	-----
Ottawa .....	7	308	24	6	7	186	18	30	31	62	-----	3	224	200	1	1
Presque Isle ..	6	60	21	2	-----	15	13	6	5	4	-----	2	19	12	-----	-----
oscommon ..	3	6	16	-----	-----	3	15	4	11	18	-----	-----	14	12	-----	-----
Saginaw .....	8	370	45	1	5	175	39	50	53	200	-----	3	304	125	-----	-----
St. Clair .....	9	356	23	-----	22	214	3	31	112	-----	1	2	245	-----	-----	-----
St. Joseph .....	12	312	-----	5	11	251	-----	78	71	151	3	8	275	127	-----	-----
Sanilac .....	10	285	5	2	21	150	5	30	110	115	1	1	200	-----	-----	-----
Schoolcraft ..	4	16	1	2	-----	14	1	2	3	1	-----	-----	27	6	-----	-----
Shiawassee ..	6	352	19	2	6	186	19	55	116	112	1	1	238	8	-----	-----
Tuscola .....	7	277	21	2	17	199	21	45	75	136	-----	4	240	-----	-----	-----
Van Buren .....	8	340	13	3	10	215	18	-----	-----	-----	4	5	237	-----	-----	-----
Washtenaw ..	9	-----	20	3	11	235	20	22	-----	-----	2	7	300	-----	-----	-----
Wayne .....	14	404	17	14	1	278	17	95	67	143	-----	7	235	125	-----	-----
Wexford .....	5	120	6	1	2	80	5	11	16	60	-----	-----	-----	-----	-----	-----

\* No reports from these counties.



TABLE XV.

*Miscellaneous Statistics, as reported by Secretaries of County Boards of School Examiners, for the Year ending September 8, 1888.*

Counties.	No. of Meetings of Co. Teachers' Association.	No. of Meetings of Tp. Teachers' Association.	No. of Visits to Schools by Secretaries.	No. of Visits by other Members of Board.	No. of days devoted to Meetings of Co. Board.	Total amount of per diem Compensation received by Examiners.	Amount received by Secretaries for Services as Secretaries.	Amount received as Special Examination Fees.	Amount allowed by Supervisors for Stationery, etc.	Amount of Institute Fees.
Totals.....	118	48	497	228	1,117	\$18,449 50	\$12,881 50	\$1,242 65	\$1,534 05	\$9,321 00
Alcona.....	-----	-----	3	6	6	\$96 00	\$40 00	-----	\$5 00	\$15 00
Alger.....	-----	-----	5	-----	8	84 00	20 00	\$1 00	-----	55 00
Allegan.....	1	-----	4	8	18	216 00	368 00	20 00	10 00	245 00
Alpena.....	1	-----	2	1	9	84 00	58 00	12 00	4 01	35 50
Antrim.....	-----	-----	-----	-----	-----	180 00	180 00	15 00	-----	35 50
Arenac.....	3	-----	-----	-----	6	60 00	45 00	5 00	-----	25 50
Baraga.....	-----	-----	1	-----	1	16 00	20 00	-----	-----	6 00
Barry.....	2	7	19	7	18	-----	294 00	9 00	19 25	-----
Bay.....	4	-----	15	-----	13	156 00	96 00	18 00	11 50	49 00
Benzie.....	-----	-----	7	14	11	136 00	76 00	9 90	10 00	49 00
Berrien.....	-----	3	-----	-----	16	192 00	150 00	14 00	29 00	205 00
Branch.....	-----	-----	4	-----	13	192 00	266 00	24 50	-----	239 50
Calhoun.....	5	-----	8	26	17	204 00	334 00	23 00	42 00	198 00
Cass.....	3	-----	-----	-----	22	180 00	234 00	3 00	34 56	165 50
Charlevoix.....	-----	-----	8	-----	13	156 00	124 00	5 00	-----	54 00
Cheboygan.....	2	-----	10	10	14	120 00	92 00	-----	-----	-----
Chippewa.....	-----	-----	18	4	14	122 00	70 00	25 00	26 50	32 00
Clare*.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Ontonagon.....	1	3	17	8	40	480 00	269 00	20 00	115 00	175 00
Crawford.....	-----	-----	10	1	15	180 00	90 00	9 00	18 00	14 50
Delta*.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Eaton.....	4	-----	2	3	16	192 00	238 00	12 00	60 00	218 00
Emmet.....	-----	-----	-----	-----	4	48 00	124 00	9 00	3 37	68 00
Genesee.....	3	-----	2	4	3	204 00	322 00	16 00	45 00	189 00
Gladwin.....	-----	-----	-----	4	8	96 00	39 00	9 00	-----	6 00
G'd Traverse.....	3	-----	-----	-----	18	216 00	118 00	11 00	14 35	78 00
Gratiot.....	2	-----	-----	-----	16	192 00	-----	-----	-----	181 50
Hillsdale*.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

\* No reports received from these counties.

TABLE XV.—*Continued.*

Counties.	No. of Meetings of Co. Teachers' Association.	No. of Meetings of Tp. Teachers' Association.	No. of Visits to Schools by Secretaries.	No. of Visits by other Members of Board.	No. of days devoted to Meetings of Co. Board.	Total amount of per diem Compensation re- ceived by Examiners.	Amount received by Sec- retaries for Services as Secretaries.	Amount received as Special Examination Fees.	Amount allowed by Su- pervisors for Station- ery, etc.	Amount of Institute Fees.
Houghton.....	1	4	4	5	20	\$300 00	\$40 00	-----	\$28 85	\$79 00
Huron.....	2	-----	12	-----	16	192 00	208 00	\$15 00	-----	121 50
Ingham.....	4	-----	5	5	19	228 00	270 00	8 00	118 17	261 00
Ionia.....	1	-----	2	-----	16	192 00	290 00	23 00	42 00	216 00
Iosco.....	-----	-----	2	2	8	128 00	448 00	3 00	10 00	30 50
Iron.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Isabella.....	3	-----	5	-----	11	120 00	194 00	10 00	20 00	110 50
Isle Royal.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Jackson.....	-----	-----	12	18	30	228 00	320 00	54 00	21 50	-----
Kalamazoo.....	4	-----	14	-----	48	191 00	-----	275 00	56 40	228 50
Kalkaska.....	4	1	4	-----	12	144 00	102 00	8 00	-----	60 50
Kent.....	4	7	12	8	27	750 00	448 00	64 00	62 50	200 00
Keweenaw.....	-----	-----	-----	-----	7	84 00	22 00	-----	2 50	8 50
Lake.....	-----	-----	-----	-----	11	138 00	102 00	2 00	-----	45 00
Lapeer.....	5	-----	10	7	16	192 00	272 00	11 00	199 44	223 50
Leelanaw.....	2	-----	2	6	4	150 00	100 00	7 00	-----	49 00
Lenawee.....	2	-----	12	-----	10	228 00	396 00	6 00	52 50	370 50
Livingston.....	2	-----	15	10	5	278 00	268 00	18 00	50 00	184 50
Mackinac.....	-----	-----	3	-----	16	144 00	50 00	20 00	-----	18 00
Macomb.....	3	20	6	-----	18	156 50	226 00	11 00	24 00	155 00
Manistee.....	1	-----	15	-----	16	168 00	102 00	8 50	-----	89 00
Manitou.....	-----	-----	-----	2	7	84 00	10 00	1 00	-----	10 00
Marquette.....	-----	-----	4	-----	36	144 00	72 00	23 00	29 60	86 00
Mason.....	4	-----	8	12	10	128 00	102 00	12 00	-----	51 00
Mecosta.....	3	-----	12	-----	14	168 00	190 00	10 00	-----	99 50
Mepominee.....	1	-----	1	-----	-----	122 00	68 00	12 00	-----	39 50
Midland.....	-----	-----	-----	-----	11	129 00	112 00	4 00	-----	74 00
Missaukee.....	-----	-----	1	-----	14	140 00	80 00	-----	6 45	-----
Monroe.....	-----	-----	18	10	20	248 00	280 00	8 00	16 00	193 50
Montcalm.....	6	-----	7	-----	2	192 00	270 00	70 00	-----	169 50
Montmorency.....	-----	-----	-----	-----	11	12 00	42 00	7 00	-----	16 50
Muskegon.....	-----	-----	8	-----	14	168 00	172 00	8 00	75 00	98 50
Newaygo.....	-----	-----	18	20	2	360 00	208 00	28 00	-----	97 00
Oakland.....	5	4	8	8	40	237 00	440 00	1 00	-----	308 50
Oceana.....	3	-----	9	-----	18	168 00	188 00	8 50	19 44	110 50

TABLE XV.—Continued.

Counties.	No. of Meetings of Co. Teachers' Association.	No. of Meetings of Tp. Teachers' Association.	No. of Visits to Schools by Secretaries.	No. of Visits by other Members of Board.	No. of days devoted to Meetings of Co. Board.	Total amount of per diem Compensation re- ceived by Examiners.	Amount received by Sec- retaries for Services as Secretaries.	Amount received as Special Examination Fees.	Amount allowed by Su- pervisors for Station- ery, etc.	Amount of Institute Fees.
Ogemaw.....	.....	.....	2	2	12	\$144 00	\$32 00	\$24 00	\$1 00	\$35 00
Ontonagon.....	.....	.....	.....	1	12	144 00	26 50	8 00	10 70	17 50
Osceola.....	2	.....	.....	.....	14	4 00	174 00	8 50	.....	100 50
Oscoda.....	.....	.....	4	8	8	96 00	62 00	.....	.....	21 50
Otsego.....	.....	.....	.....	.....	12	48 00	70 00	4 00	.....	41 00
Ottawa.....	6	.....	10	.....	79	312 00	236 00	15 00	15 00	153 00
Presque Isle....	2	.....	21	4	8	102 00	50 00	11 00	35 00	23 00
Roscommon.....	.....	.....	2	1	6	40 00	26 00	14 00	.....	7 00
Saginaw.....	2	.....	6	.....	22	384 00	300 00	39 00	6 00	231 00
St. Clair.....	1	.....	5	.....	5	.....	304 00	50 00	.....	.....
St. Joseph.....	.....	.....	.....	.....	16	192 00	250 00	.....	.....	220 50
Sanilac.....	.....	.....	8	.....	2	550 50	252 00	5 00	.....	224 10
Schoolcraft.....	.....	.....	.....	1	6	24 00	38 00	1 00	.....	11 50
Shiawassee.....	2	.....	.....	.....	15	180 00	244 00	10 75	30 00	199 90
Tuscola.....	.....	.....	.....	.....	16	186 00	274 00	20 00	17 00	181 50
Van Buren.....	2	.....	1	.....	1	4 00	334 00	18 00	24 50	230 50
Washtenaw.....	.....	.....	5	.....	19	228 00	332 00	7 00	13 65	184 00
Wayne.....	3	.....	56	.....	20	550 00	324 00	17 00	80 00	915 00
Wexford.....	2	.....	5	8	18	216 00	184 00	4 00	30 00	44 50

# GRADED SCHOOL STATISTICS.

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TABLE XVI.—Graded School Statistics, compiled from School Inspectors' Reports for the year ending September 6, 1888.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Totals.....	448	285,603	\$7,725,060 00	\$1,464,597 19	\$76 72	\$38 40	\$2,693,303 36	\$1,293,152 64	181,759	83,398	601	2,986	\$407,137 04	\$1,082,919 98
Ada.....	Kent.....	147	\$6,000 00	\$741 75	\$52 00	\$20 40	\$1,632 39	\$1,000 00	149	180	1	1	\$468 00	\$273 75
Addicks.....	Lenawee.....	95	2,000 00	890 00	65 00	11 50	1,120 29	.....	108	180	1	2	585 00	805 00
Adrian.....	Lenawee.....	2,289	104,000 00	14,072 00	121 00	37 00	19,045 91	.....	1,654	198	8	28	8,660 00	10,422 00
Albion.....	Calhoun.....	835	55,000 00	5,823 00	123 00	32 50	16,528 84	12,408 02	843	188	1	15	1,200 00	4,622 00
Algonac.....	St. Clair.....	333	8,500 00	1,440 00	70 00	20 00	1,998 03	.....	229	180	1	3	680 00	810 00
Allegan.....	Allegan.....	845	140,000 00	5,427 00	110 00	36 00	11,325 54	2,500 00	626	190	1	14	1,100 00	4,327 00
Allen.....	Hillsdale.....	126	10,000 00	725 00	55 00	25 00	849 82	.....	90	180	1	1	500 00	225 00
Allouez.....	Keweenaw.....	320	1,300 00	1,173 50	80 00	40 00	1,427 39	.....	133	150	1	3	563 50	610 00
Alma.....	Gratiot.....	528	25,000 00	2,360 00	80 00	31 00	22,198 46	17,500 00	412	200	1	5	800 00	1,550 00
Almont.....	Lapeer.....	320	15,000 00	1,726 25	80 00	20 80	3,900 84	8,500 00	270	200	1	4	800 00	622 25
Alpena.....	Alpena.....	2,947	40,000 00	11,323 00	107 50	39 80	19,716 60	.....	1,366	198	2	23	2,150 00	9,172 00
Ann Arbor.....	Washtenaw.....	2,916	160,000 00	22,205 20	150 00	40 50	35,084 84	18,000 00	1,905	198	6	27	8,298 00	14,919 30
Armada.....	Macomb.....	324	5,500 00	1,801 00	100 00	28 40	2,017 51	71 75	211	198	1	4	1,000 00	801 00
Athens.....	Calhoun.....	125	4,000 00	980 00	68 00	30 00	1,147 75	.....	100	200	1	1	680 00	800 00
Atlantic Mine.....	Houghton.....	279	5,000 00	1,680 00	85 00	40 00	4,085 82	11 70	203	197	1	2	860 00	800 00
Attica.....	Lapeer.....	200	1,500 00	1,120 00	60 00	28 50	1,869 12	.....	178	198	1	2	600 00	530 00
Augusta.....	Kalamazoo.....	195	7,500 00	1,410 00	66 67	30 00	3,122 85	4,000 00	165	180	1	3	600 00	810 00
Au Sable.....	Iosco.....	639	3,500 00	1,900 00	70 00	40 00	2,308 74	.....	219	200	1	3	700 00	1,200 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Bad Axe.....	Huron.....	276	184,000 00	\$1,250 00	\$45 00	\$30 00	\$1,885 55	\$3,200 00	305	200	1	2	\$650 00	\$600 00
Baldwin.....	Lake.....	155	4,000 00	990 00	.....	55 00	1,231 00	2,500 00	130	180	.....	2	.....	980 00
Bancroft.....	Shiawassee.....	212	3,000 00	1,220 00	72 00	82 00	2,272 68	752 40	180	180	1	2	650 00	570 00
Bangor.....	Van Buren.....	268	4,800 00	1,902 00	83 00	83 00	3,032 24	899 00	222	177	1	4	750 00	1,122 00
Bangor Tp. No 3 fl.....	Van Buren.....	108	2,000 00	560 00	45 00	25 00	712 01	93 75	98	160	1	1	380 00	200 00
Bath.....	Clinton.....	162	3,000 00	815 00	39 00	24 00	1,209 31	.....	149	160	2	3	430 00	386 00
Battle Creek.....	Calhoun.....	2,747	172,000 00	14,743 23	108 00	82 96	27,093 04	47,000 00	1,737	196	3	35	3,200 00	11,543 13
Bay City.....	Bay.....	7,351	180,000 00	23,975 01	200 00	39 00	47,857 60	7,700 00	3,657	196	1	69	2,000 00	24,975 01
Beacon.....	Marquette.....	704	15,000 00	4,960 00	93 00	60 00	11,075 49	5,000 00	510	200	2	6	1,680 00	3,000 00
Bear Lake.....	Manistee.....	159	4,000 00	750 00	45 00	28 00	1,830 37	2,643 23	149	180	1	2	405 00	345 00
Belding.....	Ionia.....	208	6,000 00	1,500 00	90 00	30 00	2,004 34	.....	200	200	1	2	900 00	600 00
Belleville.....	Wayne.....	184	10,000 00	1,100 00	70 00	20 00	1,694 66	.....	174	200	1	2	700 00	400 00
Bellevue.....	Eaton.....	220	7,000 00	1,801 40	50 00	28 38	3,220 77	.....	240	180	1	5	450 00	851 40
Benton Harbor.....	Berrien.....	807	20,000 00	5,025 00	92 00	38 00	6,353 33	.....	623	180	2	12	1,105 00	3,920 00
Berlin.....	Ottawa.....	128	1,000 00	612 00	50 00	30 80	737 98	.....	90	180	1	4	150 00	462 00
Berrien Springs.....	Berrien.....	239	9,080 00	1,830 00	83 00	30 00	2,982 38	1,000 00	185	180	1	4	750 00	1,080 00
Big Rapids.....	Meecosta.....	1,710	47,000 00	8,979 00	140 00	37 30	20,668 94	12,000 00	1,859	196	1	20	1,400 00	7,479 00
Birmingham.....	Oakland.....	326	15,000 00	2,220 00	80 00	34 00	3,190 11	.....	360	200	1	6	800 00	1,520 00
Blissfield Tp. No. 1 fl.....	Lenawee.....	215	6,000 00	1,500 00	70 00	23 60	2,467 92	1,500 00	191	200	1	3	700 00	800 00
Blissfield Tp. No. 2 fl.....	Lenawee.....	210	3,000 00	1,360 00	60 00	25 00	1,746 44	.....	203	200	1	3	600 00	680 00

# GRADED SCHOOL STATISTICS.

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Bloomington	180	4,000 00	980 00	50 00	80 00	2,168 84	2,500 00	145	180	1	2	450 00	540 00
Bluffton	117	1,000 00	911 75	65 00	38 40	1,068 68	-----	89	191	1	1	591 00	820 75
Boysie City	191	7,500 00	675 00	-----	37 50	2,261 54	8,285 00	170	180	-----	2	-----	675 00
Breckinridge	109	1,200 00	540 00	-----	80 00	868 78	750 00	110	180	-----	2	-----	540 00
Breedsville	128	1,200 00	584 00	45 00	28 00	975 58	-----	76	160	1	1	380 00	224 00
Bridgehampton Tp. No. 1	138	800 00	380 00	35 00	-----	877 50	-----	85	180	-----	1	380 00	-----
Bridgehampton Tp. No. 2	170	700 00	531 25	50 00	26 05	605 42	-----	106	160	1	1	400 00	131 25
Bridgeport	114	2,500 00	720 00	50 00	30 00	888 28	-----	88	180	1	1	450 00	270 00
Brighton	247	16,000 00	1,870 00	80 00	28 70	2,461 50	-----	221	200	1	4	800 00	1,070 00
Brookway Center	288	2,400 00	800 00	55 00	25 00	1,364 15	6,700 00	186	197	1	1	550 00	250 00
Brownson	218	4,000 00	1,578 00	83 00	30 60	2,116 19	-----	266	180	2	8	760 00	828 00
Brooklyn	229	12,000 00	1,850 00	57 50	38 00	224 58	-----	196	198	2	2	1,160 00	700 00
Brown City	273	900 00	625 00	42 50	20 00	727 48	700 00	200	196	1	1	425 00	200 00
Buchanan	580	40,000 00	3,502 84	67 00	35 00	7,808 68	8,000 00	498	190	2	7	1,280 00	2,222 84
Buel	104	700 00	405 00	40 50	-----	535 67	-----	82	200	1	-----	405 00	-----
Buena Vista Tp. No. 6	317	3,500 00	880 00	50 00	35 00	1,171 98	-----	127	200	1	1	500 00	380 00
Burlington	139	3,000 00	779 00	48 00	24 50	989 97	-----	144	178	1	2	425 00	844 00
Burr Oak	256	15,000 00	1,531 25	65 00	25 19	3,849 75	275 00	245	175	2	4	725 00	806 25
Byron Centre	121	3,000 00	470 00	40 00	18 80	1,073 11	668 66	98	180	1	1	380 00	110 00
Byron	138	5,000 00	1,088 50	50 43	28 00	1,163 60	-----	110	200	3	1	766 50	280 00
Cadillac	1,169	24,000 00	5,338 25	64 00	35 26	12,743 35	2,500 00	758	197	3	10	1,900 00	3,136 25
Cady	161	1,200 00	300 00	-----	30 00	888 10	-----	31	196	-----	1	-----	300 00
Caledonia	176	2,000 00	1,000 00	37 50	25 00	259 58	-----	153	198	2	1	760 00	250 00
Calumet	3,015	600 00	17,608 76	90 00	55 70	25,363 12	-----	1,394	195	6	25	5,400 00	12,206 76
Cannonburg	108	1,500 00	675 00	50 00	29 00	761 18	-----	92	180	1	2	350 00	325 00
Capac	288	10,000 00	1,000 00	50 00	25 00	2,559 76	3,000 00	185	209	1	2	500 00	500 00
Carleton	202	3,000 00	765 00	56 00	36 00	874 07	30 25	133	163	1	1	460 00	315 00
Caro	683	4,500 00	3,615 00	100 00	34 80	5,050 92	-----	449	200	1	10	1,000 00	2,615 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Re- performance and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School dur- ing the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Carrollton.....	Saginaw.....	375	\$10,000 00	\$1,800 00	\$70 00	\$30 00	\$9,554 47	\$7,280 00	384	197	1	2	\$700 00	\$600 00
Carson City.....	Montcalm.....	314	2,000 00	1,650 00	70 00	29 00	1,997 84	-----	260	200	1	8	700 00	880 00
Carsonville.....	Sanilac.....	120	600 00	400 00	40 00	-----	541 78	-----	77	197	1	-----	400 00	-----
Caseville.....	Huron.....	287	5,000 00	1,260 00	52 50	30 00	1,577 57	-----	122	198	2	1	1,080 00	300 00
Cassonia.....	Muskegon.....	101	2,880 00	855 00	60 00	12 40	1,844 80	-----	74	180	1	1	540 00	112 00
Cass City.....	Tuscola.....	269	10,000 00	1,540 00	50 00	30 00	3,561 75	8,000 00	211	197	2	2	1,000 00	540 00
Cassopolis.....	Cass.....	849	15,000 00	2,980 00	90 00	34 60	7,108 43	-----	299	200	1	6	900 00	2,080 00
Cedar Springs.....	Kent.....	339	20,000 00	2,640 00	80 00	39 00	6,026 71	8,000 00	222	197	1	6	800 00	1,840 00
Central Mine.....	Keweenaw.....	324	8,500 00	1,797 50	111 00	44 30	2,428 67	-----	214	180	1	2	1,000 00	797 50
Centreville.....	St. Joseph.....	256	16,000 00	2,425 00	80 00	28 50	6,458 41	1,940 00	162	200	1	6	800 00	1,625 00
Charlevoix.....	Charlevoix.....	880	4,000 00	1,705 00	94 00	31 00	2,228 66	410 00	308	177	1	2	880 00	885 00
Charlotte.....	Eaton.....	1,022	22,000 00	8,398 12	30 00	43 29	16,642 64	2,000 00	1,007	196	1	19	180 00	8,212 12
Chase.....	Lake.....	380	2,500 00	1,650 00	50 00	28 50	2,098 53	-----	270	200	2	2	1,000 00	650 00
Cheboygan.....	Cheboygan.....	585	10,000 00	2,724 00	100 00	38 00	5,810 20	2,000 00	341	200	1	5	1,000 00	1,820 00
Chelsea.....	Washtenaw.....	424	8,000 00	2,860 00	86 00	28 50	4,015 38	-----	380	200	1	7	880 00	2,000 00
Chesaning.....	Saginaw.....	280	15,000 00	1,732 00	70 00	38 00	6,594 12	6,500 00	280	178	1	6	680 00	1,129 00
Chickaming Tp. No. 3.....	Berrien.....	151	500 00	227 38	34 34	27 00	380 94	-----	90	160	1	1	187 28	150 00
Clare.....	Clare.....	381	4,000 00	1,570 08	65 00	30 66	2,317 92	260 00	268	196	1	4	680 00	980 08
Clarkston.....	Oakland.....	157	4,000 00	1,175 00	63 00	27 00	1,378 32	-----	148	197	1	2	685 00	540 00
Clayton.....	Lenawee.....	128	8,000 00	810 00	60 00	30 00	998 08	-----	112	180	1	1	540 00	270 00
Clifton Tp. No. 1.....	Keweenaw.....	80	1,500 00	450 00	45 00	-----	520 50	-----	17	200	-----	1	-----	450 00

GRADED SCHOOL STATISTICS.

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Climax.....	124	2,500 00	777 75	50 83	85 50	1,080 10	.....	108	180	2	1	497 50	820 25
Clinton.....	287	5,500 00	1,350 00	75 00	30 00	2,433 81	.....	244	200	2	4	750 00	1,200 00
Clio.....	182	800 00	720 00	50 00	30 00	846 70	.....	128	178	1	1	450 00	270 00
Coldwater.....	1,278	61,000 00	9,328 00	86 80	36 80	16,646 92	5,300 00	1,068	197	3	21	2,808 00	7,280 00
Coleman.....	189	1,500 00	765 00	50 00	35 00	1,313 98	300 00	118	180	1	1	450 00	315 00
Coloma.....	155	800 00	650 15	55 00	24 14	798 44	.....	118	180	1	2	885 00	265 15
Colon.....	188	3,000 00	1,240 00	60 00	32 00	2,084 11	.....	138	200	1	2	600 00	640 00
Columbiaville.....	170	800 00	800 00	50 00	30 00	1,033 04	.....	165	197	1	1	500 00	300 00
Concord.....	204	7,500 00	1,760 00	80 00	32 00	4,315 52	-	138	188	1	8	800 00	980 00
Constantine.....	373	35,000 00	8,550 00	125 00	32 00	4,731 65	.....	363	200	1	7	1,250 00	2,300 00
Coopersville.....	288	5,000 00	1,530 00	65 00	35 00	2,110 05	440 00	243	180	1	8	535 00	945 00
Coral.....	201	2,500 00	708 15	49 75	26 86	964 65	.....	168	199	1	1	497 50	288 65
Copper Falls.....	212	1,600 00	918 00	80 00	38 00	959 25	656 47	138	180	1	1	728 00	190 00
Corunna.....	451	23,500 00	3,050 00	90 00	30 70	5,308 01	9,000 00	359	200	1	7	900 00	2,150 00
Covert.....	160	1,000 00	838 00	45 00	23 70	1,094 28	.....	150	180	1	8	405 00	428 00
Croswell.....	241	4,000 00	1,050 00	55 00	20 50	2,463 60	3,000 00	135	180	1	2	500 00	550 00
Dansville.....	167	4,000 00	1,440 00	60 00	28 00	2,081 92	.....	189	197	1	8	600 00	840 00
Davisburg.....	77	1,200 00	531 00	38 40	25 00	579 38	.....	58	180	1	1	246 00	175 00
Davison.....	124	4,800 00	406 50	.....	81 28	2,450 58	3,495 30	107	180	.....	2	.....	408 50
Dearborn.....	801	2,500 00	870 00	66 00	20 00	1,128 89	.....	210	180	1	1	600 00	270 00
Decatur.....	891	16,000 00	3,056 00	100 00	24 30	5,075 63	875 00	324	190	1	7	1,000 00	2,056 00
Deerfield.....	285	5,000 00	1,478 00	72 00	23 00	1,784 81	.....	230	179	1	4	650 00	828 00
Detroit.....	58,498	1,098,980 00	200,237 08	119 99	56 40	337,499 98	.....	19,458	200	16	323	19,199 50	181,067 58
Dewitt.....	156	7,000 00	808 00	55 00	25 50	998 14	.....	94	180	1	2	500 00	306 00
Dexter.....	328	8,000 00	2,600 00	90 00	28 30	3,275 59	.....	300	200	1	6	900 00	1,700 00
Dimondale.....	160	3,000 00	580 00	41 00	34 00	765 43	.....	122	158	1	2	250 00	840 00
Douglas.....	194	3,000 00	1,240 00	77 00	30 00	1,610 35	.....	154	177	1	2	700 00	540 00
Dowagiac.....	615	20,000 00	4,598 50	59 00	26 56	3,322 63	1,386 28	535	197	4	9	2,120 00	2,478 50



TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 6 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Sub- sistence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School dur- ing the year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.		
Downington.....	Sanilac.....	387	\$2,500 00	\$720 00	\$50 00	\$30 00	\$1,472 11	\$2,300 00	185	180	1	1	\$450 00	\$270 00
Drenthe.....	Ottawa.....	180	3,250 00	632 50	45 00	20 25	1,385 62	1,400 00	108	200	1	1	450 00	208 50
Dryden.....	Lapeer.....	150	4,000 00	1,165 00	70 00	28 00	1,365 48	.....	125	200	1	3	700 00	465 00
Dundee.....	Monroe.....	440	20,000 00	2,450 00	70 00	29 00	5,942 48	15,800 00	372	200	1	6	700 00	1,750 00
East Lake.....	Manistee.....	845	8,000 00	1,850 00	.....	45 00	2,384 89	1,000 00	220	186	.....	3	.....	1,350 00
East Saginaw.....	Saginaw.....	8,301	205,000 00	41,747 67	92 85	43 04	76,453 06	8,000 00	4,422	194	11	73	10,323 77	31,423 90
East Tawas.....	Iosco.....	520	4,200 00	2,480 00	95 00	29 00	5,060 88	1,000 00	474	200	1	7	950 00	1,470 00
Eaton Rapids.....	Eaton.....	606	25,000 00	3,597 50	80 00	31 08	19,568 86	15,800 00	672	200	1	9	800 00	2,797 50
Ecorse.....	Wayne.....	224	3,900 00	704 50	50 00	26 27	878 25	.....	188	185	1	2	450 00	254 50
Edmore.....	Montcalm.....	298	2,500 00	1,600 00	70 00	30 00	2,309 04	.....	226	200	1	3	700 00	900 00
Edwardsburg.....	Cass.....	148	1,500 00	1,125 00	55 00	25 00	1,403 47	.....	120	180	1	2	485 00	630 00
Elk Rapids.....	Antrim.....	428	27,000 00	3,750 00	90 00	41 40	6,762 07	15,000 00	366	190	1	7	900 00	2,860 00
Elm Hall.....	Gratiot.....	137	2,500 00	720 00	50 00	30 00	1,573 14	588 00	99	180	1	1	450 00	270 00
Elsie.....	Clinton.....	211	2,000 00	972 00	50 00	29 00	1,023 40	.....	210	180	1	2	450 00	522 00
Erie.....	Monroe.....	203	5,000 00	701 25	38 95	.....	1,369 17	2,000 00	167	180	2	.....	701 25	.....
Escanaba.....	Delta.....	1,124	32,200 00	4,380 00	110 00	40 00	13,573 21	19,860 00	366	200	1	6	1,100 00	3,250 00
Essexville.....	Bay.....	440	7,000 00	1,310 00	67 50	39 00	3,014 24	.....	320	196	1	8	675 00	1,125 00
Evart.....	Osceola.....	457	6,000 00	2,264 50	90 00	29 88	3,304 35	.....	414	200	1	7	900 00	1,464 50
Farmington.....	Oakland.....	149	600 00	825 00	53 50	20 00	1,023 28	.....	115	198	1	2	525 00	300 00
Farwell.....	Clare.....	183	4,000 00	1,280 00	65 00	31 94	1,521 80	.....	143	180	1	2	535 00	675 00
Fennville.....	Allegan.....	195	1,600 00	549 00	40 00	25 00	796 09	.....	141	190	1	4	240 00	309 00

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enton.....	838	50,000 00	4,760 00	75 00	86 00	6,068 05	.....	627	200	2	9	1,500 00	3,380 00
Ferryburg.....	266	1,500 00	1,395 00	78 20	28 00	1,408 28	.....	170	200	1	2	728 00	504 00
Fife Lake.....	136	5,000 00	875 00	43 70	.....	1,966 98	2,580 00	108	200	2	.....	875 00	.....
Flintmore Centre.....	179	1,000 00	549 00	.....	30 60	628 97	.....	122	180	.....	2	.....	549 00
Flintmore Tp. No. 1.....	151	2,000 00	686 25	43 00	27 18	690 52	.....	115	177	1	2	280 00	323 25
Flat Rock.....	235	12,000 00	1,110 00	60 00	25 50	1,289 60	.....	165	200	1	8	600 00	510 00
Flint.....	2,368	135,000 00	10,634 20	108 00	39 30	28,132 88	101,480 00	1,880	200	8	37	2,880 00	13,804 20
Flushing.....	290	8,000 00	1,850 00	47 50	30 00	2,106 20	.....	131	198	2	3	950 00	900 00
Forestville.....	192	2,000 00	447 50	35 00	20 80	661 56	.....	125	190	1	1	230 00	167 50
Fort Gratiot.....	639	8,000 00	2,450 00	80 00	28 00	4,122 72	590 00	523	197	1	5	800 00	1,650 00
Fowler.....	128	1,800 00	885 00	50 00	28 50	895 25	40 52	118	200	1	1	500 00	325 00
Fowlerville.....	839	2,500 00	2,180 00	70 00	29 60	2,641 46	.....	310	200	1	5	700 00	1,480 00
Frankfort.....	400	5,000 00	2,624 52	96 05	35 00	3,300 37	.....	341	196	2	6	864 52	1,760 00
Franklin Tp. No. 1.....	815	800 00	1,350 00	60 00	37 00	1,705 21	.....	185	197	1	2	600 00	750 00
Franklin Tp. No. 2.....	816	4,000 00	1,850 00	90 00	47 50	2,988 19	.....	209	197	1	2	900 00	950 00
Franklin Tp. No. 5.....	498	2,000 00	1,800 00	100 00	45 00	3,007 11	.....	253	200	1	2	1,000 00	900 00
Freeland.....	127	2,000 00	728 25	53 90	25 00	1,005 56	.....	107	196	1	1	476 25	250 00
Freeport.....	138	1,500 00	628 00	56 00	29 00	768 74	103 39	94	140	1	8	224 00	404 00
Fremont.....	408	8,000 00	2,000 00	75 00	31 00	3,562 68	.....	280	197	1	4	750 00	1,250 00
Fruitport.....	121	3,000 00	715 00	60 00	25 00	1,387 91	.....	100	180	1	2	540 00	175 00
Gaines.....	149	400 00	740 00	50 00	24 00	805 20	.....	119	200	1	1	500 09	240 00
Galesburg.....	194	10,000 00	1,560 00	60 00	32 00	2,145 68	.....	199	200	1	8	600 00	980 00
Gallen.....	175	4,000 00	1,170 00	68 00	30 00	1,389 73	.....	150	198	1	2	570 00	600 00
Gaylord.....	244	1,500 00	1,180 00	50 00	22 50	1,180 00	.....	195	198	1	8	500 00	680 00
Gharr.....	97	2,500 00	561 50	35 00	27 28	702 14	.....	107	176	1	2	315 00	246 50
Gobleville.....	178	1,500 00	785 00	50 00	28 50	888 13	.....	122	177	1	2	450 00	845 00
Goodrich.....	91	2,000 00	600 00	50 00	25 00	685 28	.....	73	180	1	1	450 00	150 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Building and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Grandtackap.....	Allegan.....	201	\$2,800 00	\$670 00	\$50 00	\$27 00	\$1,534 06	\$900 00	170	200	1	1	\$500 00	\$270 00
Grand Haven.....	Ottawa.....	1,949	40,000 00	9,218 00	111 50	40 20	13,985 88	-----	1,554	200	8	19	1,500 00	7,658 00
Grand Lodge.....	Eaton.....	408	2,500 00	2,184 00	57 44	30 96	2,766 64	-----	370	200	2	5	976 50	1,207 50
Grand Rapids City.....	Kent.....	12,774	622,100 00	88,676 55	121 20	43 26	160,585 98	179,000 00	8,182	196	8	182	9,700 00	78,978 55
Grand Rapids Tp. No. 1.....	Kent.....	497	12,000 00	1,760 00	80 00	32 00	2,668 12	11,500 00	304	200	1	8	800 00	960 00
Grand Rapids Tp. No. 2.....	Kent.....	109	4,000 00	675 00	-----	37 50	2,068 79	1,798 00	77	180	-----	2	-----	675 00
Grand Rapids Tp. No. 3.....	Kent.....	241	2,700 00	982 50	-----	33 09	1,764 58	-----	126	200	-----	3	-----	982 50
Grand Rapids Tp. No. 6.....	Kent.....	825	3,500 00	900 00	60 00	30 00	1,847 80	2,950 00	146	200	1	1	600 00	200 00
Grand Rapids Tp. No. 15.....	Kent.....	942	10,000 00	2,238 50	85 00	31 55	2,717 04	-----	315	196	1	5	850 00	1,288 50
Grandville.....	Kent.....	222	8,000 00	1,714 00	77 00	30 70	2,284 79	833 70	280	180	1	4	700 00	1,014 00
Grass Lake.....	Kent.....	94	2,000 00	810 00	55 00	35 00	903 13	-----	301	177	1	1	486 00	315 00
Grattan.....	Kent.....	216	4,500 00	1,600 00	80 40	40 00	2,673 52	2,500 00	171	200	1	2	800 00	800 00
Grayling.....	Crawford.....	106	1,100 00	480 00	85 00	35 00	749 00	-----	75	140	1	1	245 00	245 00
Green.....	Alpena.....	87	1,000 00	1,100 00	75 00	35 00	1,280 20	-----	79	197	1	1	750 00	260 00
Greenland Tp. No. 1.....	Ontonagon.....	73	-----	850 00	60 00	25 00	1,161 27	-----	68	200	1	1	600 00	260 00
Greenland Tp. No. 2.....	Ontonagon.....	49	600 00	700 00	70 00	-----	794 02	-----	40	196	1	-----	700 00	-----
Greenville.....	Montcalm.....	916	40,000 00	7,253 00	100 00	37 50	9,761 68	-----	883	200	2	14	2,000 00	5,253 00
Grindstone City.....	Huron.....	214	2,500 00	850 00	55 00	30 00	977 40	500 00	149	197	1	1	550 00	300 00
Hadley.....	Lapeer.....	124	3,000 00	925 00	58 20	26 60	928 50	-----	140	178	1	2	525 00	400 00
Hamtramck Tp. No. 2.....	Wayne.....	224	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Hancock.....	Houghton.....	1,195	23,000 00	7,232 50	115 00	48 58	15,777 14	14,000 00	607	198	2	10	2,300 00	4,908 50

# GRADED SCHOOL STATISTICS.

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Hanover.....	Jackson.....	168	8,000 00	1,750 00	75 00	88 80	2,180 28	.....	186	200	1	8	760 00	1,000 00
Harbor Springs.....	Emmet.....	386	5,000 00	1,350 00	60 00	30 00	1,586 45	825 00	226	180	1	8	540 00	810 00
Harrison.....	Clare.....	226	2,500 00	1,305 00	75 00	35 00	1,716 18	.....	198	180	1	2	675 00	680 00
Harrisville.....	Alcona.....	302	4,000 00	1,747 50	67 00	37 12	2,255 79	1,843 20	251	200	2	2	1,005 00	743 50
Hart.....	Oceana.....	231	3,000 00	1,650 00	70 00	31 60	2,076 73	.....	198	200	1	8	700 00	960 00
Hartford.....	Van Buren.....	334	5,000 00	2,021 60	88 00	33 93	2,534 37	.....	238	180	1	4	800 00	1,321 60
Hartland.....	Livingston.....	102	3,000 00	800 00	50 00	30 00	1,056 19	.....	100	200	1	1	500 00	800 00
Hastings.....	Barry.....	766	40,000 00	4,995 00	95 00	31 70	9,021 57	23,000 00	800	196	2	13	1,160 00	2,845 00
Hersey.....	Oceola.....	172	3,500 00	1,233 50	68 25	30 00	4,538 88	1,500 00	130	200	1	2	682 50	600 00
Hesperia.....	Newaygo.....	238	4,000 00	1,035 00	42 70	35 00	2,637 04	100 00	178	180	2	1	770 00	315 00
Highland Station.....	Oakland.....	137	1,500 00	760 00	52 00	24 00	931 74	.....	116	198	1	1	520 00	240 00
Hillsdale.....	Hillsdale.....	1,298	51,000 00	6,297 00	87 00	41 82	8,429 12	.....	840	198	3	11	2,000 00	4,297 40
Holland.....	Ottawa.....	1,203	13,000 00	5,048 13	45 00	29 08	8,500 90	14,000 00	861	198	8	13	1,270 00	3,778 13
Holland Tp. No. 1 d.....	Ottawa.....	147	1,200 00	450 00	.....	45 00	553 47	.....	95	200	.....	1	.....	450 00
Holland Tp. No. 9.....	Ottawa.....	120	1,500 00	500 00	50 00	.....	738 61	150 00	88	200	1	.....	500 00	.....
Holland Tp. No. 11 d.....	Ottawa.....	123	700 00	335 00	.....	38 50	459 44	.....	89	200	.....	1	.....	385 00
Holly.....	Oakland.....	880	20,000 00	2,933 85	100 00	32 56	4,224 89	1,970 00	449	200	1	7	1,000 00	1,933 85
Holt.....	Ingham.....	140	2,000 00	227 50	45 00	27 00	1,130 75	.....	117	177	1	1	405 00	243 00
Homer.....	Calhoun.....	328	8,500 00	2,400 00	60 00	30 00	3,177 04	.....	234	198	2	5	1,200 00	1,200 00
Horton.....	Jackson.....	137	4,000 00	988 00	55 00	26 00	1,554 75	884 00	115	150	1	2	500 00	488 00
Houghton.....	Houghton.....	1,119	30,000 00	8,830 00	91 00	47 00	16,338 70	.....	819	197	3	13	2,750 00	6,080 00
Howard City.....	Montcalm.....	802	4,500 00	1,680 00	75 00	33 20	3,383 42	2,500 00	234	198	1	3	750 00	980 00
Howell.....	Livingston.....	717	40,000 00	4,010 00	100 00	33 40	8,319 00	6,000 00	646	200	1	9	1,000 00	3,010 00
Hubbardston.....	Ionia.....	190	4,500 00	1,000 00	52 70	29 10	2,303 64	1,500 00	170	180	1	2	475 00	525 00
Hudson.....	Lenawee.....	884	10,000 00	3,510 00	73 00	34 50	5,212 75	.....	371	198	2	6	1,440 00	2,070 00
Hudson Tp. No. 5.....	Lenawee.....	242	4,000 00	1,748 00	100 00	31 30	2,945 02	.....	200	180	1	8	900 00	846 00
Humboldt.....	Marquette.....	138	4,000 00	462 50	.....	51 40	919 48	.....	78	185	.....	2	.....	462 50
Ida.....	Monroe.....	126	1,500 00	450 00	40 00	24 00	603 72	.....	89	180	1	1	380 00	120 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amounts paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Inlay City.....	Lapeer.....	512	\$15,000 00	\$1,886 00	\$80 00	\$77 10	\$2,277 02	\$8,500 00	814	200	1	4	\$800 00	\$1,085 00
Inverness Tp. No. 8 d.....	Cheboygan.....	211	2,200 00	1,000 00	65 00	35 00	1,187 23	-----	123	200	1	1	650 00	860 00
Ionla.....	Ionla.....	1,314	56,000 00	10,798 50	102 00	40 12	20,999 65	8,000 00	1,043	196	2	22	2,050 00	8,748 50
Iron Mountain.....	Menominee.....	999	18,000 00	6,200 00	120 00	45 50	13,276 35	8,320 00	775	200	1	11	1,200 00	5,000 00
Ironton.....	Charlevoix.....	192	3,000 00	680 00	40 00	30 00	1,609 50	1,148 00	134	180	2	1	380 00	270 00
Ishpeming.....	Marquette.....	1,965	33,000 00	10,670 00	200 00	48 68	23,270 52	5,000 00	1,473	195	1	18	2,000 00	8,670 00
Ishpeming Tp. No. 1.....	Marquette.....	169	1,200 00	860 00	50 00	35 00	1,171 27	-----	120	197	1	1	500 00	850 00
Ithaca.....	Grandot.....	525	25,000 00	3,025 00	75 00	30 50	7,098 70	20,500 00	504	200	2	5	1,500 00	1,625 00
Jackson No. 1.....	Jackson.....	2,737	100,000 00	21,890 85	158 60	46 78	34,982 55	1,000 00	2,125	195	3	38	4,900 00	17,290 85
Jackson No. 17.....	Jackson.....	2,231	55,000 00	8,724 00	150 00	35 14	12,830 28	2,500 00	1,482	200	1	21	1,500 00	7,280 00
Jamestown.....	Ottawa.....	112	2,500 00	275 00	-----	30 50	998 88	1,018 00	108	176	-----	2	-----	275 00
Jonesville.....	Hilldale.....	460	40,000 00	2,890 00	100 00	37 30	4,084 64	-----	340	200	1	5	1,000 00	1,800 00
Kalamazoo.....	Kalamazoo.....	4,226	200,000 00	24,755 53	141 30	37 40	56,883 62	10,000 00	2,656	196	3	57	4,100 00	20,655 53
Kalkaska.....	Kalkaska.....	201	9,000 00	2,140 00	80 00	40 00	4,465 88	5,700 00	172	198	1	5	800 00	1,240 00
Kingsley.....	Gr. Traverse.....	128	1,000 00	600 00	45 00	30 00	980 90	-----	127	160	1	1	380 00	940 00
Kingston.....	Tuscola.....	148	1,250 00	590 00	40 00	30 00	929 58	450 00	97	159	1	1	320 00	940 00
Laingsburg.....	Shiawassee.....	146	4,500 00	1,290 00	60 00	30 00	2,399 28	1,333 33	141	200	1	3	600 00	600 00
Lake Linden.....	Houghton.....	1,699	4,300 00	8,151 25	95 00	52 09	11,398 58	-----	849	197	2	12	1,900 00	9,251 25
Lakeview.....	Montcalm.....	226	3,000 00	1,700 00	70 00	33 30	2,108 51	-----	272	162	1	3	700 00	1,000 00
Lamont.....	Ottawa.....	102	2,000 00	597 44	49 90	32 00	1,012 44	-----	78	190	2	2	290 44	298 00
L'Anse.....	Baraga.....	399	10,000 00	2,550 00	90 00	41 00	5,174 59	2,500 00	224	200	1	4	900 00	1,600 00

# GRADED SCHOOL STATISTICS.

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Lansing.....	2,702	100,000 00	15,643 27	143 86	45 46	22,661 76	51,000 00	1,832	189	2	2,738 84	12,909 98
Lapeer.....	843	38,040 00	5,750 00	87 50	80 00	7,497 77	.....	808	185	2	1,750 00	4,000 00
Lawrence.....	184	9,000 00	1,585 00	77 00	19 66	2,188 60	.....	175	180	1	700 00	885 00
Lawton.....	214	15,000 00	1,512 00	60 00	31 50	2,079 62	.....	221	180	1	600 00	912 00
Leslie.....	445	12,000 00	2,400 00	57 50	31 25	3,580 14	.....	375	200	2	1,150 00	1,250 00
Lexington.....	218	8,000 00	1,625 42	52 29	28 00	2,005 64	.....	248	186	3	735 42	840 00
Linden.....	193	5,000 00	990 00	42 55	25 00	2,462 04	2,000 00	125	178	2	705 00	225 00
Lisbon.....	101	2,000 00	310 00	60 00	80 00	962 90	.....	99	178	1	640 00	270 00
Litchfield.....	205	2,000 00	1,490 50	55 10	25 33	1,862 32	.....	225	175	5	898 00	592 50
Lowell.....	780	12,000 00	3,640 00	67 00	32 30	4,884 07	.....	652	197	2	1,840 00	2,200 00
Ludington.....	1,351	45,000 00	11,010 00	79 00	35 40	22,118 84	20,000 00	1,850	198	3	2,200 00	8,900 00
Luther.....	398	6,000 40	1,898 00	65 00	29 70	4,089 95	800 00	258	200	1	650 00	1,188 00
Lyons.....	225	2,000 00	1,568 00	72 00	35 30	2,067 88	.....	166	180	1	650 00	954 00
McBrides.....	238	2,000 00	1,140 00	66 00	30 00	1,424 55	.....	185	180	1	600 00	540 00
Mackinac (Island).....	203	2,500 00	970 68	70 00	34 23	1,239 13	.....	145	147	1	490 00	490 63
Mancelona.....	408	6,000 00	1,695 00	47 50	33 60	2,599 99	3,000 00	822	178	2	855 00	940 00
Manchester.....	452	25,000 00	8,304 00	100 00	33 40	5,468 00	.....	304	200	1	1,000 00	2,204 00
Manistee.....	3,257	80,000 00	17,080 04	87 00	45 79	37,387 97	20,000 00	2,202	198	5	2,955 00	14,105 04
Manton.....	197	500 00	1,087 50	55 00	28 37	1,953 89	.....	162	200	1	550 00	537 50
Maple Rapids.....	231	3,000 00	1,400 00	51 60	29 00	1,605 74	.....	210	200	2	672 00	728 00
Marcellus.....	178	7,500 00	1,650 00	50 00	33 30	2,199 96	2,900 00	163	180	1	450 00	600 00
Marine City.....	370	15,000 00	2,000 00	88 30	27 75	2,908 84	.....	223	180	1	750 00	1,250 80
Marlette.....	290	3,000 00	1,150 00	60 00	27 50	1,359 77	.....	203	200	1	600 00	550 00
Marquette.....	2,012	55,000 00	7,223 75	98 60	44 60	22,445 37	40,750 00	1,304	185	2	1,575 00	9,068 75
Marshall.....	1,212	100,000 00	8,825 00	120 00	33 30	18,242 55	5,000 00	706	198	2	2,400 00	6,435 00
Mason.....	570	13,000 00	3,888 00	100 00	34 70	6,312 76	.....	566	200	1	1,000 00	2,868 00
Mattawan.....	107	2,000 00	456 00	.....	35 09	595 38	.....	80	180	2	.....	456 20
May.....	185	800 00	750 00	38 40	25 00	829 05	86 00	148	200	2	500 00	260 00
Mechanic.....	185	800 00	750 00	38 40	25 00	829 05	86 00	148	200	2	500 00	260 00

## SUPERINTENDENT'S REPORT.

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 10 years in School Census.	Estimated Valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Mecosta.....	Mecosta.....	244	\$2,400 00	\$1,208 00	\$51 00	\$28 00	\$1,319 51	-----	170	180	2	1	\$918 00	\$288 00
Memphis.....	Macomb.....	256	5,000 00	1,260 00	70 00	28 00	2,066 78	-----	214	196	1	2	700 00	560 00
Mendon.....	St. Joseph.....	276	10,000 00	2,128 00	75 00	34 37	3,628 00	-----	242	197	1	4	780 00	1,275 00
Menominee.....	Menominee.....	1,966	28,000 00	8,841 75	79 79	48 00	14,801 28	2,000 00	991	198	2	23	478 75	8,263 00
Metamora.....	Lapeer.....	155	3,500 00	1,008 00	60 00	28 00	1,218 60	-----	127	180	1	2	540 00	468 00
Michigamme.....	Marquette.....	386	5,000 00	2,062 50	80 00	48 08	3,279 13	-----	279	200	1	3	800 00	1,232 50
Middleville.....	Barry.....	238	14,000 00	1,880 00	68 00	30 00	4,728 70	4,400 00	170	200	2	4	780 00	900 00
Midland.....	Midland.....	682	24,000 00	4,061 00	100 00	38 50	8,439 18	-----	573	196	1	8	1,000 00	3,061 00
Millan.....	Washtenaw.....	253	6,500 00	1,249 66	63 84	28 00	2,438 28	2,000 00	211	180	2	3	574 56	675 00
Millford.....	Oakland.....	400	16,000 00	2,280 00	90 00	37 00	4,483 88	8,586 98	814	198	1	5	900 00	1,360 00
Millburg.....	Berrien.....	108	2,500 00	570 00	46 26	28 00	681 16	-----	100	160	2	1	370 00	200 00
Millington.....	Tuscola.....	241	6,500 00	1,337 00	68 00	24 40	2,121 88	6,004 00	214	188	1	4	660 00	691 00
Montague.....	Muskegon.....	589	19,000 00	3,425 00	77 50	37 50	6,243 89	4,900 00	865	200	2	6	1,560 00	1,375 00
Monroe City.....	Monroe.....	1,707	16,000 00	4,800 00	120 00	38 00	7,162 49	-----	622	196	1	11	1,200 00	2,600 00
Morenci.....	Lenawee.....	386	12,000 00	1,883 50	68 00	37 90	3,730 14	-----	839	175	1	7	600 00	1,288 50
Morrice.....	Shiawassee.....	163	5,000 00	880 00	50 00	31 66	1,843 01	3,116 43	110	200	1	2	500 00	880 00
Morley.....	Mecosta.....	150	1,800 00	940 00	56 00	40 00	1,144 38	-----	108	197	1	1	560 00	400 00
Moscow.....	Hilledale.....	84	900 00	511 75	50 86	28 61	671 86	7 38	61	185	1	3	264 26	287 50
Mount Clemens.....	Macomb.....	1,330	22,900 00	4,040 00	110 00	29 40	5,422 54	-----	725	192	1	10	1,100 00	2,940 00
Mount Morris.....	Genesee.....	182	2,060 00	657 75	48 12	30 75	781 29	-----	110	176	2	2	288 75	389 00
Mount Pleasant.....	Isabella.....	665	18,000 00	3,610 09	100 00	37 30	7,917 63	10,000 00	541	200	1	7	1,000 00	2,610 00

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Muir.....	213	6,000 00	1,276 00	77 70	28 00	2,891 94	2,500 00	183	178	1	2	700 00	576 00
Muskegon.....	6,291	180,000 00	81,887 88	116 00	48 17	44,055 23	27,000 00	4,204	200	3	68	2,800 00	29,067 88
Napoleon.....	189	5,000 00	1,545 00	59 00	31 50	1,932 36	.....	116	180	2	2	945 00	600 00
Nashville.....	828	16,000 00	1,798 75	70 00	28 78	10,638 90	6,000 00	280	200	1	4	700 00	1,098 75
National Mine.....	298	5,000 00	2,250 00	88 23	49 30	3,850 05	1,361 00	202	186	1	8	795 00	1,088 00
Negaunee.....	1,925	14,300 00	7,638 00	96 60	45 10	10,232 72	.....	923	200	3	11	2,900 00	4,738 00
Newaygo.....	454	4,000 00	2,620 00	100 00	49 60	3,108 73	84 22	304	197	1	4	1,000 00	1,620 00
New Baltimore.....	351	22,000 00	1,130 00	60 00	28 50	1,767 23	.....	202	197	1	2	600 00	530 00
New Buffalo.....	209	4,000 00	1,020 00	60 00	30 00	1,294 48	.....	180	180	1	2	480 00	540 00
Newberry.....	200	5,500 00	950 00	55 00	40 00	3,791 26	6,128 00	105	200	1	1	550 00	400 00
New Gromingen.....	124	1,800 00	555 00	45 00	15 00	908 92	200 00	86	200	1	1	450 00	105 00
New Haven.....	225	1,500 00	973 00	60 00	24 00	1,298 23	.....	133	180	1	2	540 00	438 00
New Holland.....	193	1,000 00	600 00	48 00	15 00	727 24	.....	114	200	1	1	480 00	120 00
New Hudson.....	73	4,000 00	525 00	45 00	30 00	635 12	.....	61	178	1	1	405 00	120 00
New Troy.....	129	5,000 00	760 00	65 00	34 00	966 39	.....	108	200	1	2	520 00	240 00
Niles.....	1,223	50,000 00	8,949 27	115 00	38 52	12,017 56	.....	961	185	2	21	2,200 00	6,749 27
North Adams.....	180	10,300 00	1,418 00	67 50	30 00	2,041 81	.....	230	180	2	3	608 00	810 00
North Branch.....	228	1,500 00	1,200 00	60 00	30 00	1,427 38	.....	201	200	1	2	600 00	600 00
North Muskegon.....	694	12,000 00	2,627 50	100 00	35 38	7,932 13	6,432 16	407	200	1	5	1,000 00	1,627 50
Northport.....	149	2,000 00	824 00	.....	34 30	958 67	.....	147	178	.....	3	.....	824 00
Northville.....	392	15,000 00	2,065 90	70 00	27 87	2,338 67	750 00	280	200	1	5	700 00	1,365 90
Norway.....	541	10,000 00	2,250 00	80 00	40 60	7,686 90	.....	466	200	1	6	800 00	2,450 00
Nunica.....	151	2,500 00	728 00	55 00	22 00	808 97	.....	110	200	1	1	550 00	176 00
Okemos.....	122	2,500 00	637 00	50 00	36 40	776 68	.....	104	180	1	2	200 00	437 00
Olivet.....	209	7,600 00	1,154 00	73 00	28 00	2,448 17	5,500 00	163	180	1	2	650 00	504 00
Onakama.....	154	2,000 00	591 25	.....	36 95	1,856 88	1,200 00	115	180	.....	3	.....	591 25
Onondaga.....	126	1,000 00	763 18	50 00	26 23	924 82	.....	88	200	1	2	500 00	268 88
Ontonagon.....	386	11,500 00	3,100 00	82 50	36 20	3,678 77	.....	277	200	2	5	1,650 00	1,450 00



TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 10 years in School Census.	Estimated valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Mecosta.....	Mecosta.....	244	\$2,400 00	\$1,205 00	\$51 00	\$23 00	\$1,319 51	-----	179	180	2	1	\$918 00	\$238 00
Memphis.....	Macomb.....	256	5,000 00	1,200 00	70 00	28 00	2,056 78	-----	214	196	1	2	700 00	590 00
Mendon.....	St. Joseph.....	276	10,000 00	2,125 00	75 00	34 27	3,625 00	-----	242	197	1	4	780 00	1,375 00
Menominee.....	Menominee.....	1,956	38,000 00	8,841 75	79 79	48 00	14,801 28	2,000 00	991	198	2	22	478 75	8,263 00
Metamora.....	Lapeer.....	155	3,500 00	1,008 00	60 00	28 00	1,218 60	-----	127	180	1	2	540 00	468 00
Michigamme.....	Marquette.....	385	5,000 00	2,082 50	80 00	43 08	3,279 18	-----	279	200	1	3	800 00	1,232 50
Middleville.....	Barry.....	288	14,000 00	1,880 00	65 00	30 09	4,725 70	4,400 00	170	200	2	4	780 00	900 00
Midland.....	Midland.....	682	24,000 00	4,061 00	100 00	38 50	8,429 18	-----	573	193	1	8	1,000 00	3,081 00
Milan.....	Wahtenaw.....	253	6,500 00	1,249 56	63 84	28 00	2,423 28	2,000 00	211	180	2	3	574 56	675 00
Millford.....	Oakland.....	400	16,000 00	2,250 00	90 00	37 00	4,483 88	8,586 98	314	198	1	5	900 00	1,350 00
Millburg.....	Berrien.....	106	2,500 00	570 00	46 25	23 00	681 16	-----	100	160	2	1	370 00	200 00
Millington.....	Tuscola.....	241	6,500 00	1,387 00	65 00	24 60	2,121 83	6,004 00	214	183	1	4	650 00	691 00
Montague.....	Muskegon.....	589	19,000 00	3,425 00	77 50	37 50	6,243 89	4,900 00	865	200	2	6	1,550 00	1,375 00
Monroe City.....	Monroe.....	1,707	16,000 00	4,800 00	120 00	38 00	7,182 49	-----	622	196	1	11	1,200 00	3,900 00
Morenci.....	Lenawee.....	396	12,000 00	1,883 50	66 00	37 90	3,720 14	-----	389	175	1	7	600 00	1,288 50
Morrice.....	Shiawassee.....	163	5,000 00	880 00	50 00	31 66	1,243 01	8,116 43	110	200	1	2	500 00	380 00
Morley.....	Mecosta.....	150	1,800 00	990 00	56 00	40 00	1,144 33	-----	108	197	1	1	560 00	400 00
Moscow.....	Hilledale.....	84	900 00	511 75	50 86	23 61	671 86	7 38	61	185	1	2	254 26	287 50
Mount Clemens.....	Macomb.....	1,380	22,900 00	4,040 00	110 00	29 40	5,422 54	-----	725	192	1	10	1,100 00	2,940 00
Mount Morris.....	Genesee.....	122	2,060 00	657 75	48 12	30 75	781 20	-----	110	176	2	2	288 75	389 00
Mount Pleasant.....	Isabella.....	655	18,000 00	3,610 09	100 00	37 20	7,917 08	10,000 00	541	200	1	7	1,000 00	2,610 00

# GRADED SCHOOL STATISTICS.

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Muir.....	213	6,000 00	1,276 00	77 70	28 00	2,891 94	2,500 00	198	178	1	2	700 00	576 00
Muskegon .....	6,291	180,000 00	31,887 88	116 00	49 17	44,055 23	27,000 00	4,204	200	8	68	2,800 00	29,087 88
Napoleon .....	189	5,000 00	1,545 00	59 00	31 50	1,982 28	-----	116	180	2	2	945 00	600 00
Nashville .....	288	16,000 00	1,798 75	70 00	28 78	10,636 90	6,000 00	280	200	1	4	700 00	1,098 75
National Mine .....	298	5,000 00	2,250 00	88 33	49 80	3,960 05	1,361 00	202	186	1	8	796 00	1,098 00
Negaunee .....	1,925	14,300 00	7,688 00	96 60	45 10	10,232 72	-----	928	200	8	11	3,900 00	4,736 00
Newaygo .....	454	4,000 00	2,620 00	100 00	49 60	8,108 73	84 22	306	197	1	4	1,000 00	1,620 00
New Baltimore .....	351	22,000 00	1,180 00	60 00	26 50	1,767 38	-----	202	197	1	2	600 00	580 00
New Buffalo .....	209	4,000 00	1,020 00	60 00	30 00	1,894 48	-----	180	180	1	2	480 00	540 00
Newberry .....	200	5,500 00	960 00	55 00	40 00	3,791 26	6,122 00	106	200	1	1	550 00	400 00
New Groningen .....	124	1,800 00	555 00	45 00	15 00	906 92	200 00	86	200	1	1	450 00	106 00
New Haven .....	225	1,500 00	973 00	60 00	24 00	1,298 23	-----	183	180	1	2	540 00	438 00
New Holland .....	198	1,000 00	600 00	48 00	15 00	727 24	-----	114	200	1	1	480 00	120 00
New Hudson .....	73	4,000 00	535 00	45 00	30 00	635 12	-----	61	178	1	1	405 00	120 00
New Troy .....	126	5,000 00	760 00	66 00	24 00	966 09	-----	108	200	1	2	530 00	240 00
Niles .....	1,223	50,000 00	8,949 27	115 00	35 52	12,017 56	-----	961	186	2	21	2,200 00	6,749 27
North Adams .....	180	10,300 00	1,418 00	67 50	30 00	2,041 81	-----	320	180	2	8	608 00	810 00
North Branch .....	228	1,500 00	1,200 00	60 00	30 00	1,427 38	-----	201	200	1	2	600 00	600 00
North Muskegon .....	684	12,000 00	2,627 50	100 00	38 38	7,952 18	6,422 16	407	200	1	6	1,000 00	1,627 50
Northport .....	146	2,000 00	824 00	-----	34 80	968 67	-----	147	178	-----	8	-----	824 00
Northville .....	322	15,000 00	2,068 90	70 00	27 87	2,688 67	750 00	280	200	1	6	700 00	1,365 90
Norway .....	541	10,000 00	3,260 00	80 00	40 80	7,686 90	-----	486	200	1	6	800 00	2,450 00
Nunica .....	151	2,500 00	728 00	55 00	28 00	806 97	-----	110	200	1	1	580 00	176 00
Okemos .....	122	2,500 00	637 00	50 00	26 40	776 63	-----	104	180	1	2	200 00	437 00
Olivet .....	209	7,500 00	1,154 00	72 00	28 00	2,448 17	5,500 00	163	180	1	2	650 00	504 00
Onakama .....	154	2,000 00	591 25	-----	28 95	1,866 88	1,200 00	115	180	-----	8	-----	591 25
Onondaga .....	126	1,000 00	763 18	50 00	26 33	924 82	-----	88	200	1	2	500 00	268 38
Ontonagon .....	388	11,500 00	3,100 00	82 50	36 20	3,678 77	-----	277	200	2	5	1,650 00	1,450 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended school during the year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the year.	
					Men.	Women.					Men.	Women.	Men.	Women.
Orange .....	Ionis .....	81	\$300 00	\$310 00	\$34 40	.....	\$336 06	.....	55	180	1	.....	\$310 00	.....
Orion .....	Oakland .....	190	3,000 00	780 00	50 00	\$28 00	922 17	.....	180	200	1	1	500 00	\$280 00
Oscoda .....	Iosco .....	957	8,000 00	3,435 00	78 80	\$7 50	6,408 25	\$3,308 00	402	200	2	6	1,175 00	2,350 00
Ossau .....	Hillsdale .....	111	3,000 00	425 00	.....	23 80	689 06	.....	114	180	.....	2	.....	425 00
Otseville .....	Genesee .....	196	2,000 00	8,900 00	45 00	23 00	1,198 08	.....	159	198	1	2	450 00	440 00
Otsego .....	Allegan .....	404	10,000 00	2,775 00	100 00	\$4 00	4,072 31	.....	380	180	1	8	900 00	1,875 00
Otter Lake .....	Lapeer .....	175	1,300 00	702 00	50 00	28 00	797 63	.....	137	180	1	1	450 00	252 00
Overisel .....	Allegan .....	124	2,000 00	371 00	.....	28 50	1,364 06	675 00	99	178	.....	2	.....	371 00
Ovid .....	Clinton .....	438	20,000 00	3,227 47	103 24	\$9 80	6,204 33	.....	438	200	4	7	1,135 47	2,062 00
Owosso .....	Shiawassee .....	1,388	55,000 00	8,800 00	68 85	45 50	13,197 47	7,000 00	1,022	196	5	12	8,140 00	5,460 00
Oxford .....	Oakland .....	317	1,500 00	1,380 00	75 00	29 50	2,507 57	400 00	188	196	1	4	750 00	1,180 00
Palmyra .....	Lenawee .....	154	3,000 00	714 75	54 72	24 60	821 77	.....	115	180	1	1	462 50	228 25
Palo .....	Ionis .....	97	4,000 00	1,080 00	55 00	\$0 00	1,535 45	.....	113	200	1	3	550 00	510 00
Paris Tp. No. 1 .....	Kent .....	106	1,500 00	405 00	.....	45 00	477 96	.....	62	180	.....	1	.....	405 00
Parma .....	Jackson .....	224	14,000 00	1,916 00	53 30	\$3 00	5,311 48	1,325 00	220	240	3	2	1,376 00	640 00
Paw Paw .....	Van Buren .....	372	35,000 00	3,560 00	120 00	\$4 00	8,331 37	6,000 00	430	200	1	9	1,200 00	2,390 00
Pewtwater .....	Oceana .....	415	8,000 00	2,550 00	57 50	\$5 00	3,227 30	.....	350	200	2	5	1,150 00	1,400 00
Perry .....	Shiawassee .....	159	4,000 00	1,322 00	70 00	\$7 00	2,141 62	1,000 00	120	200	1	3	700 00	622 00
Petersburg .....	Monroe .....	191	8,000 00	929 50	50 00	\$6 63	1,123 23	.....	138	178	1	3	450 00	479 50
Petoskey .....	Emmet .....	774	10,000 00	3,857 35	105	\$1 25	8,387 67	4,300 00	590	200	1	10	1,050 00	2,312 50

# GRADED SCHOOL STATISTICS.

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Pewamo.....	180	1,000 00	990 00	90 00	30 00	1,277 05	.....	118	178	1	2	540 00	450 00
Phenix.....	76	3,500 00	1,000 00	100 00	.....	1,815 14	220 00	60	200	1	.....	1,000 00	.....
Pierson.....	169	2,000 00	727 50	47 50	20 00	811 88	.....	121	198	1	1	427 50	300 00
Piackney.....	210	150 00	1,200 00	66 60	33 30	1,514 96	.....	200	180	1	2	600 00	600 00
Piackning.....	312	5,000 00	900 00	45 00	.....	2,567 51	2,500 00	208	196	8	.....	900 00	.....
Piacknobog.....	190	1,600 00	656 25	55 00	26 56	1,221 17	109 82	130	200	1	1	550 00	106 25
Pine Run.....	108	1,000 00	443 00	45 00	21 60	486 99	.....	89	160	1	2	270 00	173 00
Plainwell.....	460	15,000 00	3,002 40	100 00	33 90	5,063 40	2,905 00	422	176	1	7	900 00	2,102 40
Plymouth.....	395	15,000 00	3,050 00	100 00	34 10	5,708 16	7,000 00	380	200	1	6	1,000 00	2,050 00
Pontiac.....	1,220	80,000 00	10,320 00	98 00	36 40	15,151 87	389 95	1,086	200	8	20	2,790 00	7,280 00
Port Austin.....	400	4,000 00	1,200 00	70 00	30 00	1,664 93	.....	173	200	1	2	700 00	600 00
Port Crescent.....	147	2,000 00	798 50	50 00	29 85	1,085 86	84 82	110	197	1	1	500 00	298 50
Port Hope.....	300	2,500 00	850 00	55 00	30 00	1,045 99	.....	163	196	1	1	550 00	300 00
Port Huron.....	3,387	25,900 00	14,060 00	150 00	36 90	28,529 23	7,000 00	2,216	196	1	84	1,500 00	12,560 00
Portland.....	540	16,000 00	3,530 00	68 00	34 50	9,245 25	7,900 00	567	190	2	7	1,300 00	2,230 00
Port Sanilao.....	243	500 00	1,010 00	60 00	27 60	1,122 68	1,200 00	200	180	1	2	540 00	470 00
Pottersville.....	226	4,600 00	980 00	.....	34 40	1,224 03	35 11	178	177	.....	3	.....	990 00
Quincy.....	342	12,000 00	2,574 00	97 50	31 90	6,279 32	700 00	326	200	1	5	975 00	1,599 00
Quincy Tp. No. 1.....	530	.....	2,360 00	100 00	45 00	3,083 59	.....	235	198	1	3	1,000 00	1,250 00
Reading.....	270	12,000 00	1,439 50	45 10	32 35	3,615 26	2,000 00	226	200	2	4	787 00	772 50
Reed City.....	721	7,000 00	3,000 00	60 00	30 00	6,861 84	2,100 00	537	200	2	6	1,200 00	1,800 00
Reese.....	225	2,200 00	795 00	50 00	35 00	911 76	.....	140	180	1	7	450 00	315 00
Republic.....	647	12,900 00	4,126 00	122 00	46 70	10,257 44	.....	539	200	1	7	1,320 00	2,808 00
Richland.....	122	5,500 00	1,300 00	70 00	30 00	2,454 53	2,000 00	146	196	1	2	700 00	600 00
Richmond.....	225	8,000 00	1,368 25	75 00	28 60	2,213 63	3,200 00	228	190	1	3	675 00	718 25
Riley Centre.....	106	1,200 00	380 00	.....	22 50	445 96	.....	82	160	.....	3	.....	380 00
Rochester.....	226	8,000 00	1,790 00	80 00	32 00	2,000 16	.....	219	200	1	3	800 00	960 00
Rockford.....	245	15,000 00	1,672 50	60 19	33 90	4,118 26	8,000 00	326	200	2	4	728 50	860 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 30 years in School Census.	Estimated Valuation of School Property.	Amount paid for Bu- siness Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the Year.	No. of days School.		No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.						Men.	Women.	Men.	Women.
Rockland.....	Ontonagon.....	261	\$8,000 00	\$8,900 00	\$82 50	\$41 60	\$6,647 84	.....	186	197	2	2	2	\$1,650 00	\$1,250 00
Rogers City.....	Presque Isle.....	129	4,000 00	970 00	49 50	30 00	2,414 72	\$3,000 00	120	180	4	1	1	860 00	120 00
Romeo.....	Macomb.....	536	25,000 00	3,905 00	150 00	84 30	10,798 12	18,164 72	455	196	1	7	7	1,500 00	2,405 00
Royal Oak.....	Oakland.....	173	2,500 00	581 25	46 60	31 80	767 29	.....	109	160	1	1	1	326 25	255 00
Ryerson.....	Muskegon.....	444	2,500 00	2,165 04	41 44	49 19	8,168 90	.....	270	190	2	4	4	737 54	1,377 50
Saginaw.....	Saginaw.....	4,450	125,000 00	19,900 17	90 00	84 26	53,394 44	15,000 00	2,437	197	5	45	45	4,500 00	15,417 00
St. Charles.....	Saginaw.....	317	7,000 00	1,431 25	73 12	35 00	5,156 15	4,000 00	186	200	1	2	2	731 25	700 00
St. Clair.....	St. Clair.....	754	22,000 00	4,350 00	110 00	82 50	6,859 09	7,000 00	570	200	1	10	10	1,100 00	3,350 00
St. Ignace.....	Mackinac.....	682	13,500 00	2,942 50	53 70	33 30	5,715 51	9,900 00	463	158	3	6	6	1,342 50	1,800 00
St. James.....	Manitou.....	193	600 00	220 00	40 00	25 00	365 00	300 00	47	220	1	1	1	240 00	125 00
St. Johns.....	Clinton.....	743	39,000 00	5,612 00	120 00	35 00	33,231 18	23,800 00	655	198	1	13	13	1,200 00	4,412 00
St. Joseph.....	Berrien.....	1,128	41,500 00	5,245 00	73 00	35 50	12,030 38	15,000 00	820	185	2	12	12	1,315 00	3,960 00
St. Louis.....	Gratiot.....	785	14,000 00	4,235 00	100 00	32 35	7,380 16	7,000 00	601	196	1	11	11	1,000 00	3,235 00
Salem.....	Washtenaw.....	99	1,400 00	260 00	43 00	23 20	1,703 30	1,125 81	75	130	1	1	1	240 00	140 00
Saline.....	Washtenaw.....	272	25,000 00	2,566 00	90 00	33 30	3,668 08	.....	255	200	1	5	5	900 00	1,665 00
Salt River.....	Isabella.....	163	1,700 00	680 00	51 00	35 00	869 93	49 04	126	157	1	1	1	410 00	280 00
Sand Beach.....	Huron.....	420	5,000 00	1,927 00	70 00	31 40	3,966 46	1,664 12	318	200	1	4	4	700 00	1,227 00
Sand Lake.....	Kent.....	166	2,500 00	1,140 00	66 60	30 00	2,532 29	550 00	126	180	1	2	2	600 00	540 00
Sanilac Tp. No. 2.....	Sanilac.....	123	1,500 00	508 00	45 00	22 00	571 02	.....	117	196	1	1	1	420 00	86 00
Sanilac Tp. No. 3.....	Sanilac.....	127	800 00	330 00	35 50	.....	361 50	.....	80	180	2	.....	.....	380 00	.....
Saranac.....	Ionis.....	324	12,500 00	1,490 00	69 40	31 60	1,859 22	.....	252	180	1	3	3	625 00	835 00

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Saugatuck.....	335	6,500 00	1,635 00	72 00	28 70	2,150 85	.....	307	177	1	41	650 00	1,025 00
Seuit St. Marie.....	1,015	15,000 00	2,965 00	90 00	34 80	4,474 77	3,000 00	728	200	1	7	900 00	2,065 00
Schoolcraft.....	302	24,000 00	2,674 00	111 00	37 20	3,445 07	.....	312	180	1	5	222 20	1,674 00
Sebewaing.....	341	2,500 00	850 00	60 00	25 00	1,008 40	.....	139	200	1	1	600 00	250 00
Shelby.....	244	3,500 00	1,364 50	70 00	33 38	1,732 43	.....	214	180	1	3	630 00	734 50
Sheridan.....	288	4,000 00	1,296 20	60 00	29 08	1,644 34	.....	270	180	1	3	540 00	753 20
Sherwood.....	165	3,000 00	734 00	40 00	23 70	1,065 30	.....	148	180	1	2	360 00	374 00
South Frankfort.....	137	3,000 00	900 00	55 00	35 00	1,332 08	.....	127	200	1	1	550 00	350 00
South Haven.....	462	5,000 00	2,226 80	77 00	23 51	3,313 14	750 00	418	190	1	8	700 00	1,596 30
South Lyon.....	246	4,000 00	1,333 00	75 00	21 10	2,317 10	2,350 00	215	186	1	3	750 00	633 00
Sparta Centre.....	217	5,000 00	1,710 00	85 00	31 80	2,807 63	.....	241	200	1	3	850 00	860 00
Spring Lake.....	721	3,500 00	4,063 00	111 00	33 00	4,735 49	15 00	529	190	1	9	1,000 00	3,063 00
Springport.....	123	5,000 00	1,350 00	70 00	32 59	1,649 55	.....	156	200	1	2	700 00	650 00
Springwells Tp. No. 1.....	307	2,000 00	.....	.....	.....	2,152 40	5,500 00	.....	.....	.....	.....	.....	.....
Springwells Tp. No. 2.....	315	2,000 00	800 00	50 00	30 00	1,235 23	.....	140	200	1	1	500 00	300 00
Springwells Tp. No. 4.....	531	.....	.....	.....	.....	1,047 50	.....	.....	.....	.....	.....	.....	.....
Springwells Tp. No. 7.....	131	1,550 00	300 00	.....	30 00	1,642 71	400 00	70	179	.....	1	.....	300 00
Stambaugh.....	102	3,000 00	1,100 00	.....	55 00	1,506 30	750 00	115	193	.....	2	.....	1,100 00
Stanton.....	605	7,000 00	4,103 00	110 00	33 60	5,971 37	.....	494	210	1	9	1,100 00	3,003 00
Sturgis.....	555	30,000 00	3,263 10	115 73	34 88	6,647 23	.....	547	180	1	9	1,042 10	2,323 00
Sumner.....	113	4,500 00	930 00	60 00	33 00	2,140 49	1,500 00	104	200	1	1	600 00	330 00
Sutton's Bay.....	157	4,000 00	570 00	.....	31 60	692 60	.....	87	180	.....	2	.....	570 00
Tawas City.....	499	5,000 00	2,000 00	80 00	40 00	3,153 97	1,800 00	238	183	1	3	800 00	1,200 00
Tecumseh.....	607	40,000 00	4,750 00	120 00	32 20	10,643 03	3,600 00	525	194	1	12	1,200 00	3,550 00
Tekonsha.....	179	8,000 00	1,044 00	60 00	23 00	1,423 79	.....	137	173	1	2	540 00	504 00
Thornville.....	102	1,800 00	493 00	45 00	30 00	635 26	.....	74	180	1	1	225 00	270 00
Three Oaks.....	285	6,000 00	1,490 00	80 00	35 00	2,157 13	.....	221	156	1	3	640 00	840 00
Three Rivers No. 1.....	524	30,000 00	3,360 00	120 00	34 12	7,234 33	1,200 00	439	200	1	9	1,200 00	2,730 00

TABLE XVI.—Continued.

Districts.	Counties.	No. of Children between 5 and 20 years in School Census.	Estimated Valuation of School Property.	Amount paid for Superintendence and Instruction.	Average Monthly Wages of Teachers.		Total Expenditures.	Total Indebtedness.	No. of Children that attended School during the year.	No. of days School.	No. of Teachers Employed.		Total Wages of Teachers for the Year.	
					Men.	Women.					Men.	Women.		
Three Rivers No. 4.....	St. Joseph.....	301	\$7,000 00	\$2,100 00	\$100 00	\$29 00	\$2,302 80	\$2,300 00	257	198	1	4	\$1,000 00	\$1,100 00
Traverse City.....	Grd Traverse.....	1,006	30,000 00	5,880 00	38 00	43 30	38,015 23	28,000 00	629	180	1	12	1,300 00	4,680 00
Trenton.....	Wayne.....	436	2,500 00	1,080 00	50 00	27 50	1,369 75	-----	285	196	1	2	500 00	550 00
Trufant.....	Montcalm.....	187	1,000 00	699 25	49 75	28 86	798 51	-----	151	166	1	1	497 50	268 65
Tuscola.....	Tuscola.....	142	1,000 00	670 00	45 00	22 00	869 90	-----	126	197	1	1	450 00	220 00
Union City.....	Branch.....	517	20,000 00	3,951 71	67 50	32 91	6,718 27	40,000 00	450	200	2	9	1,360 00	2,501 71
Unionville.....	Tuscola.....	185	1,500 00	948 00	50 00	23 50	1,436 88	-----	142	200	1	2	500 00	448 00
Utica.....	Macomb.....	345	18,000 00	2,080 00	47 80	32 00	2,794 32	-----	256	200	8	2	1,420 00	640 00
Vandalla.....	Cass.....	149	8,000 00	1,328 00	73 68	27 54	1,820 68	-----	167	170	1	3	637 50	638 50
Vassar.....	Tuscola.....	628	20,000 00	3,227 00	66 00	31 70	7,136 13	3,000 00	502	200	4	9	1,320 00	1,907 00
Vermontville.....	Eaton.....	227	8,000 00	1,720 00	61 60	31 80	2,151 22	-----	161	200	2	3	925 00	795 00
Vernon.....	Shiawassee.....	198	8,000 00	1,850 00	75 00	30 00	1,638 19	-----	301	200	1	3	760 00	600 00
Vestaburg.....	Montcalm.....	176	2,000 00	498 00	40 00	28 60	1,437 13	108 00	110	178	1	1	240 00	258 00
Vicksburg.....	Kalamazoo.....	282	7,500 00	1,938 00	60 00	31 66	2,462 63	800 00	260	180	2	3	1,080 00	835 00
Vriesland.....	Ottawa.....	173	2,850 00	680 00	40 00	28 00	2,574 02	1,615 25	114	200	1	1	400 00	280 00
Waldron.....	Hilledale.....	102	2,000 00	640 00	50 00	30 00	721 09	-----	87	160	1	1	400 00	240 00
Washington.....	Macomb.....	88	1,500 00	538 00	40 00	25 00	736 88	100 00	80	180	1	1	380 00	225 00
Washington Tp. No. 2.....	Sanilac.....	212	2,000 00	535 00	45 00	22 50	2,433 99	600 00	185	200	1	1	450 00	135 00
Watervliet.....	Berrien.....	131	2,300 00	825 00	66 00	25 00	908 60	-----	92	180	1	1	600 00	225 00
Watrousville.....	Tuscola.....	112	800 00	600 00	50 00	23 80	671 28	-----	85	180	1	1	300 00	300 00
Wayland.....	Allegan.....	160	5,000 00	1,750 00	100 00	25 00	2,379 56	900 00	368	180	1	4	900 00	850 00

GRADED SCHOOL STATISTICS.

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Wayne.....	Wayne.....	886	20,000 00	2,800 00	80 00	30 00	4,288 61	4,000 00	320	200	1	6	800 00	1,500 00
Webberville.....	Ingham.....	247	2,500 00	865 00	45 00	25 00	988 08	.....	178	180	1	2	405 00	480 00
West Bay City.....	Bay.....	2,961	55,000 00	12,468 00	87 60	32 79	20,830 79	1,100 00	2,276	196	3	30	2,630 00	9,338 00
West Branch.....	Ogemaw.....	261	1,000 00	950 00	55 00	40 00	1,350 51	.....	186	200	1	1	550 00	400 00
White Cloud.....	Newaygo.....	200	4,000 00	850 00	50 00	35 00	2,140 68	2,400 00	122	196	1	1	500 00	350 00
Whitehall.....	Muskegon.....	531	30,000 00	3,430 00	67 50	35 80	4,983 42	.....	476	200	2	6	1,360 00	2,080 00
White Pigeon.....	St. Joseph.....	302	20,000 00	2,778 00	120 00	32 00	3,357 82	22 00	318	200	1	5	1,200 00	1,600 00
White Rock.....	Huron.....	140	2,000 00	405 00	45 00	.....	498 70	.....	101	180	1	.....	405 00	.....
Williamston.....	Ingham.....	443	15,000 00	2,800 00	70 00	32 00	7,028 00	6,000 00	325	200	1	6	700 00	1,800 00
Woodland.....	Barry.....	110	3,600 00	419 00	40 30	29 00	1,521 65	1,000 00	89	120	2	2	245 00	174 00
Wyandotte.....	Wayne.....	1,275	45,000 00	5,030 00	110 00	33 70	7,038 01	.....	513	196	1	12	1,100 00	3,330 00
Ypsilanti.....	Washtenaw.....	1,706	55,000 00	11,470 00	100 00	35 90	15,163 21	.....	931	200	5	18	5,000 00	6,470 00
Zeeland.....	Ottawa.....	349	4,000 00	1,205 00	55 00	21 80	2,304 22	.....	224	200	1	3	550 00	655 00
Zilwaukee.....	Saginaw.....	488	6,000 00	1,700 00	75 00	31 60	2,234 64	.....	390	200	1	3	760 00	950 00
Zutphen.....	Ottawa.....	133	1,200 00	271 05	38 72	.....	350 50	.....	80	126	1	.....	271 05	.....



TABLE XVII.

*Financial Statistics of Two Hundred and Forty-five Graded Schools, as Reported by Superintendents and Principals, for the School Year 1885-'86.*

Districts.	Amount paid Superintendent or Principal.	Amount paid Regular Teachers.	Amount paid Special Teachers.	Total Amount paid for Instruction.	Amount paid for Incidentals.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total Cost per Capita.
Addison.....	\$585 00	\$304 00	.....	\$889 00	\$138 00	\$1,027 00	\$10 76	\$1 67	\$12 43
Adrian.....	1,800 00	11,847 00	\$325 00	14,072 00	3,660 63	17,732 63	14 00	3 64	17 64
Albion.....	1,200 00	4,623 00	.....	5,823 00	2,400 00	8,223 00	9 98	4 11	14 09
Allegan.....	1,100 00	4,387 00	.....	5,487 00	3,162 00	8,649 00	10 22	6 00	16 22
Alma.....	800 00	1,200 00	.....	2,000 00	1,500 00	3,500 00	6 15	4 61	10 76
Almont.....	800 00	900 00	.....	1,700 00	258 02	1,958 02	8 81	1 34	10 15
Alpena.....	2,150 00	9,230 00	.....	11,380 00	4,940 73	16,320 73	12 09	5 24	17 33
Ann Arbor.....	2,000 00	20,255 30	1,300 00	23,455 30	5,157 71	28,613 01	14 62	3 22	17 84
Armada.....	1,000 00	804 25	.....	1,804 25	175 00	1,979 25	12 08	1 17	13 25
Atlantic Mine.....	850 00	800 00	.....	1,650 00	2,511 32	4,161 32	10 31	15 69	26 00
Augusta.....	600 00	810 00	.....	1,410 00	422 35	1,832 35	8 29	2 81	11 10
Au Sable.....	700 00	1,900 00	.....	2,600 00	406 74	3,006 74	15 28	2 37	17 64
Bad Axe.....	656 00	600 00	.....	1,256 00	136 72	1,392 72	5 90	65 65	65 65
Bancroft.....	650 00	600 00	.....	1,250 00	758 00	2,008 00	14 16	5 31	19 47
Bangor No. 2 fl.....	750 00	1,182 00	.....	1,932 00	397 01	2,329 01	9 05	37 94	37 94
Bangor No. 3 fl.....	815 00	225 00	.....	540 00	100 00	640 00	5 00	90 50	90 50
Bath.....	400 00	380 00	.....	780 00	139 26	919 26	5 57	97 65	97 65
Battle Creek.....	1,500 00	12,343 18	900 00	14,743 18	22,355 81	37,098 99	10 98	16 66	27 64
Bay City.....	2,000 00	26,975 00	700 00	28,975 00	8,568 77	37,543 77	11 16	3 30	14 46
Bear Lake.....	790 00	.....	.....	790 00	171 91	961 91	4 49	1 11	5 60
Belleville.....	700 00	480 00	.....	1,180 00	524 66	1,684 66	8 40	3 24	12 29
Berrien Springs.....	750 00	1,080 00	.....	1,830 00	1,122 35	2,952 35	10 16	6 29	16 45
Birmingham.....	800 00	1,520 00	.....	2,320 00	697 30	3,017 30	8 46	2 54	11 00
Big Rapids.....	1,400 00	7,479 00	.....	8,879 00	3,031 73	11,910 73	10 26	3 53	13 79
Blissfield.....	700 00	800 00	.....	1,500 00	347 92	1,847 92	10 74	2 45	13 19
Bloomington.....	450 00	540 00	.....	990 00	447 75	1,437 75	10 42	4 72	15 14
Breckenridge.....	270 00	270 00	.....	540 00	.....	.....	9 00	.....	.....
Breedsville.....	360 00	224 00	.....	584 00	391 58	975 58	7 79	5 21	13 00
Brighton.....	800 00	1,070 00	.....	1,870 00	533 50	2,403 50	11 19	3 13	14 32
Bronson.....	750 00	828 00	50 00	1,628 00	383 52	2,211 52	6 84	2 46	9 30
Buchanan.....	900 00	2,637 50	.....	3,537 50	1,050 41	4,587 91	9 18	2 74	11 92

TABLE XVII.—*Continued.*

Districts.	Amount paid Super- intendent or Prin- cipal.	Amount paid Regu- lar Teachers.	Amount paid Spe- cial Teachers.	Total Amount paid for Instruction.	Amount paid for Incidentals.	Total Cost of Schools.	Cost per Capita or Instruction.	Cost per Capita for Incidentals.	Total Cost per Cap- ita.
Buel.....	\$405 00	.....	.....	\$405 00	\$120 67	\$525 67	\$3 49	\$1 12	\$4 61
Burr Oak.....	675 00	\$300 00	.....	1,575 00	185 00	1,760 00	8 36	99	9 35
Byron.....	700 00	580 00	.....	1,280 00	250 00	1,510 00	9 33	1 15	10 48
Cadillac.....	1,000 00	4,050 00	\$300 00	5,350 00	1,743 45	7,093 45	10 77	8 51	14 28
Calumet.....	2,150 00	14,808 78	850 00	17,808 78	8,786 36	26,595 12	12 87	6 40	19 27
Cannonsburg.....	450 00	225 00	.....	675 00	75 00	750 00	.....	.....	.....
Capac.....	500 00	500 00	.....	1,000 00	1,559 76	2,559 76	7 19	11 22	18 41
Carleton.....	450 00	315 00	.....	765 00	98 57	863 57	.....	.....	.....
Caro.....	1,000 00	2,615 00	.....	3,615 00	1,378 00	4,993 00	10 09	8 85	18 94
Carson City.....	700 00	880 00	.....	1,580 00	.....	.....	9 67	.....	.....
Carsonville.....	450 00	180 00	.....	630 00	.....	.....	3 98	.....	.....
Cass City.....	600 00	1,000 00	.....	1,600 00	2,021 75	3,621 75	.....	.....	.....
Cassopolis.....	900 00	2,080 00	.....	2,980 00	750 00	3,730 00	11 38	2 62	14 00
Cassville.....	650 00	650 00	.....	1,300 00	250 00	1,550 00	6 55	1 60	8 15
Cedar Springs.....	800 00	1,840 00	.....	2,640 00	872 50	3,512 50	12 90	4 25	16 15
Central Mine.....	1,000 00	797 00	.....	1,797 00	473 72	2,271 22	10 51	2 78	13 29
Centreville.....	800 00	1,625 00	.....	2,425 00	.....	.....	15 00	.....	.....
Charlotte.....	1,100 00	7,118 13	180 00	8,398 13	1,845 35	10,243 48	11 00	2 42	13 42
Cheboygan.....	1,000 00	1,784 00	.....	2,784 00	507 29	3,291 29	11 31	2 30	13 61
Chelsea.....	850 00	2,000 00	.....	2,850 00	1,000 00	3,850 00	9 20	3 22	12 42
Chesaning.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chickaming.....	320 00	.....	.....	320 00	30 00	350 00	3 20	30	3 50
Clare.....	650 00	950 00	.....	1,600 00	350 00	1,950 00	9 40	2 08	11 48
Clarkston.....	685 00	540 00	.....	1,175 00	203 32	1,378 32	11 30	1 95	13 25
Coldwater.....	1,200 00	6,810 00	885 00	8,895 00	4,233 00	13,128 00	12 10	5 90	18 00
Colon.....	600 00	640 00	.....	1,240 00	115 00	1,355 00	9 69	90	10 59
Columbiaville.....	500 00	300 00	.....	800 00	238 04	1,038 04	4 85	1 41	6 26
Concord.....	800 00	960 00	.....	1,760 00	435 52	2,195 52	11 65	3 00	14 65
Constantine.....	1,250 00	2,400 00	.....	3,650 00	350 00	4,000 00	12 30	1 22	13 52
Corunna.....	900 00	2,170 00	.....	3,070 00	760 00	3,830 00	11 37	2 77	14 14
Crystal Falls.....	800 00	900 00	.....	1,700 00	439 61	2,139 61	15 60	4 08	19 68
Dearborn.....	540 00	270 00	.....	810 00	153 64	963 64	4 76	90	5 66
Detroit.....	4,000 00	193,523 33	3,850 00	201,373 33	45,062 13	246,435 46	13 72	3 78	17 50
De Witt.....	500 00	270 00	36 00	806 00	236 14	1,042 14	8 60	2 37	10 97
Dexter.....	900 00	1,700 00	.....	2,600 00	676 59	3,276 59	10 51	2 77	13 28
Dansville.....	600 00	740 00	.....	1,340 00	425 00	1,765 00	7 60	2 40	10 00

TABLE XVII.—Continued.

Districts.	Amount paid Super- intendent or Prin- cipal.	Amount paid Reg- ular Teachers.	Amount paid Spe- cial Teachers.	Total Amount paid for Instruction.	Amount paid for In- cidental.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidental.	Total Cost per Cap- ita.
Douglas.....	\$700 00	\$540 00	.....	\$1,240 00	\$300 00	\$1,440 00	\$10 00	\$1 51	\$11 51
Dowagiac.....	1,050 00	3,548 50	.....	4,598 50	3,736 12	8,334 62	11 58	9 26	20 89
Dryden.....	700 00	480 00	.....	1,180 00	85 00	1,265 00	9 99	75	10 65
Dundee.....	700 00	1,980 00	.....	2,680 00	540 00	3,190 00	10 15	2 00	12 15
East Blissfield.....	600 00	680 00	.....	1,280 00	.....	.....	9 13	.....	.....
East Lake.....	500 00	830 00	.....	1,330 00	175 77	1,525 77	9 44	1 23	10 67
East Saginaw.....	2,766 67	87,573 40	\$1,407 60	41,747 67	15,719 90	57,467 57	11 93	4 49	10 42
Eaton Rapids.....	800 00	2,790 00	.....	3,590 00	1,900 00	5,490 00	10 67	5 07	15 74
Ecorse.....	450 00	258 88	.....	703 88	48 78	752 16	6 28	43	6 72
Edmore.....	700 00	900 00	.....	1,600 00	180 00	1,780 00	8 20	88	9 08
Elk Rapids.....	900 00	2,850 00	.....	3,750 00	.....	.....	13 64	.....	.....
Elm Hall.....	450 00	270 00	.....	720 00	100 00	820 00	8 47	1 17	9 64
Elsie.....	450 00	522 00	.....	972 00	28 00	1,000 00	6 36	18	6 53
Erie Tp., Dist. 2.....	.....	701 25	.....	701 25	148 00	849 25	4 10	86	4 96
Escanaba.....	1,100 00	3,250 00	.....	4,350 00	2,082 53	6,342 53	12 43	6 11	18 54
Essexville.....	675 00	1,135 00	.....	1,810 00	1,225 23	3,035 23	7 17	6 06	13 23
Ewart.....	1,000 00	1,500 00	.....	2,500 00	350 00	2,850 00	5 97	79	6 76
Evergreen.....	540 00	756 20	.....	1,296 20	848 14	1,644 34	.....	.....	.....
Fairfield.....	350 00	175 00	.....	525 00	100 00	625 00	5 25	1 00	6 25
Farmington.....	525 00	800 00	.....	825 00	150 00	975 00	8 20	1 47	9 67
Fenton.....	900 00	3,960 00	.....	4,760 00	734 88	5,544 88	13 12	2 13	15 25
Ferrysburg.....	750 00	1,254 00	.....	2,004 00	180 00	1,404 00	6 24	.....	.....
Flint.....	1,500 00	14,880 00	240 00	16,590 00	5,461 23	22,051 23	11 71	3 85	15 56
Fowlerville.....	700 00	1,480 00	.....	2,180 00	500 00	2,680 00	8 97	2 05	11 02
Frankfort.....	925 00	1,700 00	.....	2,625 00	575 00	3,200 00	11 08	2 43	13 50
Franklin, Dist. 1.....	600 00	750 00	.....	1,350 00	355 21	1,705 21	13 17	2 80	15 77
Galesburg.....	600 00	980 00	.....	1,580 00	250 00	1,810 00	9 75	1 56	17 56
Gaylord.....	600 00	670 00	.....	1,270 00	75 00	1,345 00	6 11	36	6 47
Girard.....	450 00	270 00	.....	720 00	180 00	900 00	4 50	.....	.....
Grand Haven.....	1,350 00	7,368 00	.....	8,718 00	3,664 21	12,382 21	9 07	3 61	12 68
Grand Rapids Tp. No. 1.....	800 00	980 00	.....	1,780 00	705 00	2,485 00	7 00	3 23	10 00
Greenland, oN. 2 fl.....	700 00	.....	.....	700 00	90 85	790 85	.....	.....	.....
Greenland, No. 1.....	750 00	330 00	.....	1,100 00	120 20	1,220 20	19 47	2 30	21 77
Greenland, No. 2.....	600 00	250 00	.....	850 00	161 27	1,011 27	.....	.....	.....
Greenville.....	1,500 00	5,753 00	.....	7,253 00	2,226 14	9,539 14	11 69	3 69	15 38
Gobleville.....	450 00	350 00	.....	800 00	85 28	685 28	7 40	1 05	8 45

TABLE XVII.—Continued.

Districts.	Amount paid Super- intendent or Prin- cipal.	Amount paid Reg- ular Teachers.	Amount paid Spe- cial Teachers.	Total Amount paid for Instruction.	Amount paid for In- cidental.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total Cost per Cap- ita.
Goodrich.....	\$450 00	\$150 00	-----	\$600 00	-----	-----	-----	-----	-----
Grass Lake.....	700 00	1,000 00	-----	1,700 00	-----	-----	\$11 26	-----	-----
Hancock.....	1,500 00	5,348 75	\$368 75	7,202 50	\$2,654 21	\$9,856 71	11 86	\$6 36	\$18 23
Hanover.....	750 00	1,000 00	-----	1,750 00	887 13	2,637 12	9 06	2 37	11 43
Hart.....	700 00	775 75	-----	1,475 75	206 40	1,682 15	8 58	1 20	9 78
Hastings.....	1,000 00	8,990 00	150 00	5,140 00	1,284 00	6,424 81	9 75	2 44	12 19
Hillsdale.....	1,200 00	4,377 00	323 00	6,000 00	874 87	6,874 87	9 68	1 33	11 02
Holland.....	1,000 00	3,778 13	270 00	5,048 13	1,861 77	6,909 90	7 15	2 63	9 78
Horton.....	500 00	468 00	-----	968 00	150 00	1,118 00	12 00	1 18	13 85
Houghton.....	1,500 00	7,330 00	-----	8,830 00	7,973 70	16,803 70	13 68	12 35	26 03
Howard City.....	750 00	930 00	-----	1,680 00	523 88	2,202 88	9 23	2 89	12 17
Howell.....	1,000 00	3,010 00	-----	4,010 00	1,118 32	5,128 32	8 89	2 47	11 36
Hudson.....	1,000 00	2,615 00	-----	3,615 00	853 85	4,467 85	11 10	2 70	13 80
Hudson, No. 5.....	900 00	876 00	-----	1,776 00	307 63	2,083 63	-----	-----	-----
Humboldt, No. 1.....	462 50	-----	-----	462 50	455 98	918 48	6 06	6 99	12 06
Imlay City.....	800 00	1,080 00	-----	1,880 00	1,359 41	3,239 41	7 49	6 01	13 50
Inverness.....	650 00	350 00	-----	1,000 00	200 00	1,200 00	9 80	2 00	11 80
Ionia.....	1,500 00	9,116 60	-----	10,616 60	8,131 15	18,747 75	13 86	10 61	24 47
Iron Mountain.....	1,200 00	5,000 55	-----	6,200 55	2,263 11	8,463 66	11 23	4 09	15 33
Ironton.....	400 00	300 00	-----	700 00	353 00	1,053 00	6 06	3 38	9 96
Jackson, No. 1.....	1,800 00	19,390 85	700 00	21,890 85	6,611 59	28,502 44	13 32	4 17	17 99
Jasper.....	320 00	325 00	-----	645 00	184 62	729 62	5 92	2 00	7 93
Jonesville.....	1,000 00	1,890 00	-----	2,890 00	1,186 89	4,076 89	12 25	3 49	15 74
Kalamazoo.....	2,000 00	21,570 53	1,000 00	24,570 53	6,333 09	30,903 62	12 23	3 15	15 38
Kalkaska.....	800 00	1,340 00	-----	2,140 00	68 75	2,208 75	12 44	40	12 84
Laingsburg.....	600 00	700 00	-----	1,300 00	200 00	1,500 00	10 23	1 35	10 46
Lake Linden.....	1,300 00	6,151 25	700 00	8,151 25	3,245 83	11,396 58	13 30	7 24	25 44
Lake View.....	700 00	1,000 00	-----	1,700 00	385 00	2,085 00	8 72	1 87	9 59
L'Anse.....	900 00	1,650 00	-----	2,550 00	844 59	3,394 59	10 49	3 47	12 96
Lapeer.....	1,050 00	4,700 00	-----	5,750 00	700 00	6,450 00	10 19	1 50	11 70
Lawrence.....	700 00	823 00	57 00	1,580 00	175 17	1,755 17	-----	-----	-----
Leland.....	500 00	270 00	-----	770 00	80 00	850 00	9 63	63	10 26
Leellie.....	800 00	1,800 00	-----	2,600 00	461 23	3,061 23	6 30	1 16	6 46
Lexington.....	650 00	945 72	-----	1,595 72	311 19	1,906 91	7 22	1 33	8 60
Lowell.....	900 00	2,740 00	-----	3,640 00	1,053 81	4,693 81	-----	-----	-----
Ludington.....	1,300 00	9,890 00	-----	11,190 00	4,655 47	15,845 47	11 06	4 65	15 71

TABLE XVII.—Continued.

Districts.	Amount paid Super- intendent or Prin- cipal.	Amount paid Regu- lar Teachers.	Amount paid Spe- cial Teachers.	Total Amount paid for Instruction.	Amount paid for In- cidental.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidental.	Total Cost per Cap- ita.
Lyons.....	\$650 00	\$918 00	.....	\$1,568 00	\$280 80	\$1,848 80	\$11 54	\$3 07	\$13 61
Mancelona.....	540 00	1,215 00	.....	1,755 00	401 00	2,156 00	4 50	1 27	5 77
Manton.....	555 00	583 50	.....	1,087 50	326 25	1,423 75	7 15	2 21	9 36
Marcellus.....	450 00	630 00	.....	1,080 00	378 00	1,458 00	7 00	2 50	9 50
Marine City.....	750 00	1,250 50	.....	2,000 50	911 52	2,912 02	10 70	3 12	13 82
Marquette.....	1,650 00	9,098 75	\$228 00	10,978 75	2,967 25	13,981 00	10 60	2 85	13 45
Marysville.....	380 00	270 00	.....	650 00	102 88	752 88	.....	.....	.....
Mason.....	1,000 00	2,886 00	1,175 25	5,061 25	1,607 00	6,668 25	11 60	3 00	14 60
Mattawan.....	144 40	315 80	.....	460 20	125 63	585 83	.....	.....	.....
Mayville.....	500 00	286 00	.....	786 00	60 00	846 00	6 55	50	7 05
Mears.....	414 00	252 00	.....	666 00	44 02	710 02	13 70	91	14 61
Memphis.....	700 00	580 00	.....	1,280 00	920 00	2,180 00	7 20	6 28	13 55
Mendon.....	750 00	1,375 00	.....	2,125 00	397 00	2,522 00	11 61	2 17	13 78
Metamora.....	540 00	468 00	.....	1,008 00	205 60	1,213 60	11 72	2 39	14 11
Michigamme.....	800 00	1,222 50	.....	2,022 50	1,186 63	3,279 13	20 94	6 29	27 23
Middleville.....	700 00	980 00	117 00	1,797 00	2,928 70	4,725 70	9 45	15 41	24 86
Midland No. 1.....	.....	640 00	.....	640 00	223 98	863 98	7 90	2 76	10 66
Midland No. 2.....	1,000 00	3,061 00	.....	4,061 00	1,989 36	6,080 36	10 00	4 75	14 75
Milford.....	900 00	1,310 00	.....	2,210 00	808 07	3,018 07	8 77	3 19	11 96
Monroe.....	1,200 00	3,600 00	.....	4,800 00	744 17	5,544 17	10 81	1 60	12 41
Mt. Clemens.....	1,100 00	2,940 00	.....	4,040 00	1,600 00	5,640 00	7 98	3 14	11 07
Mt. Pleasant.....	1,000 00	2,610 00	.....	3,610 00	2,307 56	5,917 56	10 81	7 59	17 90
Morenci.....	600 00	1,283 50	.....	1,883 50	575 34	2,458 84	6 04	1 84	7 88
Morley.....	580 00	400 00	.....	980 00	100 00	1,080 00	.....	.....	.....
Muir.....	700 00	576 00	.....	1,276 00	408 00	1,679 00	19 19	3 21	13 40
Napoleon.....	700 00	845 00	.....	1,545 00	425 00	1,970 00	8 00	2 38	10 38
Nashville.....	700 00	1,093 00	.....	1,793 00	310 00	2,103 00	6 88	1 18	8 04
National Mine.....	900 00	850 00	.....	1,750 00	386 00	2,136 00	10 41	2 26	12 67
Newaygo.....	1,000 00	1,620 00	.....	2,620 00	175 00	2,795 00	8 70	56	9 26
Newberry.....	550 00	400 00	.....	950 00	2,341 90	3,791 00	8 64	25 83	34 47
New Buffalo.....	480 00	540 00	.....	1,020 00	304 48	1,324 48	6 90	1 92	8 82
New Groningen.....	450 00	105 00	.....	555 00	123 93	678 93	8 48	1 96	9 44
New Haven.....	540 00	433 00	.....	973 00	226 23	1,268 23	7 61	2 38	9 99
New Holland.....	480 00	120 00	.....	600 00	137 24	727 24	7 60	1 61	9 21
New Hudson.....	485 00	535 00	.....	1,010 00	125 00	1,085 00	10 10	2 40	12 50
Niles.....	1,200 00	7,649 37	.....	8,849 37	3,068 17	12,017 54	13 85	4 40	17 25

TABLE XVII.—Continued.

Districts.	Amount paid Superintendent or Principal.	Amount paid Regular Teachers.	Amount paid Special Teachers.	Total Amount paid for Instruction.	Amount paid for Incidentals.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total Cost per Capita.
North Branch .....	\$300 00	\$300 00	.....	\$1,200 00	\$227 98	\$1,427 98	\$3 88	\$1 09	\$10 57
Northport .....	450 00	370 00	.....	820 00	.....	.....	6 72	.....	.....
Northville .....	700 00	1,400 00	.....	2,100 00	.....	.....	9 10	.....	.....
Okemos .....	200 00	437 00	.....	637 00	139 63	775 63	.....	.....	.....
Olivet .....	650 00	504 00	.....	1,154 00	378 79	1,532 79	9 42	8 10	12 50
Onondaga .....	500 00	250 00	.....	750 00	100 00	850 00	10 00	.....	.....
Opechee .....	900 00	1,050 00	.....	1,950 00	.....	.....	.....	.....	.....
Orion .....	500 00	280 00	.....	780 00	90 00	870 00	9 25	1 00	10 25
Ortonville .....	550 00	220 00	.....	770 00	157 11	.....	9 78	2 18	11 96
Oscoda .....	1,000 00	2,250 00	.....	3,250 00	763 13	4,013 13	12 40	2 91	15 31
Osseo .....	300 00	200 00	.....	500 00	25 00	525 00	4 16	20	4 37
Otsego .....	900 00	1,875 00	.....	2,775 00	797 88	3,572 88	10 85	2 90	13 25
Ovid .....	1,135 47	2,092 00	.....	3,227 47	1,430 88	4,657 85	8 75	3 86	12 61
Owosso .....	1,400 00	7,200 50	.....	8,600 50	6,472 25	15,072 75	11 56	8 63	20 13
Oxford .....	750 00	1,180 00	.....	1,930 00	371 68	2,301 68	11 35	2 15	13 50
Palo .....	550 00	580 00	.....	1,130 00	125 00	1,255 00	12 98	1 44	14 43
Parma .....	900 00	1,016 00	.....	1,916 00	2,236 60	4,152 60	8 31	9 85	18 16
Paw Paw .....	1,200 00	2,520 00	\$36 00	3,806 00	860 90	4,666 90	26 71	2 01	28 72
Perry .....	700 00	622 00	.....	1,322 00	.....	.....	12 57	.....	.....
Pottersville .....	450 00	540 00	.....	990 00	248 83	1,238 83	7 23	1 33	9 12
Port Huron .....	1,500 00	12,500 00	.....	14,000 00	1,800 00	15,800 00	8 82	1 13	9 95
Port Hope .....	550 00	300 00	850 00	1,700 00	191 68	1,891 68	6 07	1 55	7 62
Phoenix .....	1,000 00	.....	.....	1,000 00	307 00	1,307 00	16 66	5 11	21 77
Plainwell .....	900 00	2,108 40	.....	3,008 40	686 65	3,695 05	7 95	1 32	9 77
Pontiac .....	1,500 00	8,880 00	.....	10,380 00	4,812 37	15,192 37	12 90	6 01	18 91
Port Austin .....	700 00	600 00	.....	1,300 00	300 43	1,600 43	11 63	2 69	14 33
Port Crescent .....	500 00	300 00	.....	800 00	193 00	993 00	15 07	3 64	18 75
Reed City .....	900 00	2,100 00	.....	3,000 00	400 00	3,400 00	10 00	1 20	11 20
Rockford .....	700 00	1,000 00	.....	1,700 00	420 00	2,120 00	7 69	1 90	9 50
Rockland .....	1,200 00	1,900 00	.....	3,100 00	613 44	3,713 44	18 60	3 69	22 29
Rogers City .....	600 00	650 00	.....	1,250 00	300 00	1,550 00	6 39	.....	.....
Royal Oak .....	325 00	240 00	.....	565 00	313 00	878 00	4 92	2 38	7 30
St. Charles .....	731 25	700 00	.....	1,431 25	133 37	1,564 62	11 07	1 03	12 39
St. Clair .....	1,100 00	3,235 00	.....	4,335 00	2,250 32	6,585 32	10 47	5 43	16 00
St. Johns .....	1,200 00	4,220 00	122 00	5,612 00	1,968 54	7,580 54	11 00	3 85	14 85
St. Joseph .....	1,000 00	4,265 00	.....	5,265 00	6,454 31	11,719 31	10 34	12 30	23 10

TABLE XVII.—Continued.

Districts.	Amount paid Super- intendent or Prin- cipal.	Amount paid Regu- lar Teachers.	Amount paid Spe- cial Teachers.	Total amount paid for Instruction.	Amount paid for In- cidental.	Total Cost of Schools.	Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total Cost per Cap- ita.
St. Louis.....	\$1,000 00	\$3,290 00	-----	\$4,290 00	\$1,000 00	\$5,290 00	\$8 90	\$3 06	\$10 96
Saline.....	900 00	1,640 00	-----	2,540 00	597 12	3,137 12	11 86	2 79	14 65
Salt River.....	860 00	280 00	-----	640 00	166 88	806 88	5 12	1 32	6 45
Sand Beach.....	700 00	1,227 00	-----	1,927 00	512 96	2,439 96	9 64	2 86	12 50
Sand Lake.....	600 00	540 00	-----	1,140 00	738 94	1,878 94	12 66	8 11	20 81
Saranac.....	625 00	855 00	-----	1,480 00	409 06	1,889 06	7 21	2 00	9 21
Sault Ste. Marie.....	900 00	2,055 00	-----	2,955 00	1,622 39	4,577 39	9 10	4 36	13 46
Sherwood.....	860 00	270 00	\$104 00	734 00	156 92	890 92	6 00	1 30	7 30
South Haven.....	700 00	1,566 80	-----	2,266 80	1,521 34	3,818 14	5 41	9 00	14 41
Sparta.....	860 00	560 00	-----	1,710 00	327 98	2,037 98	7 10	1 36	8 46
Spring Lake.....	1,000 00	3,068 00	-----	4,068 00	581 06	4,668 06	9 79	1 39	11 18
Springport.....	700 00	650 00	-----	1,350 00	244 06	1,594 06	12 54	2 18	14 72
Stanton.....	1,100 00	3,008 00	-----	4,108 00	894 00	4,997 00	11 60	2 50	14 10
Summerfield.....	460 00	477 00	-----	927 00	231 88	1,158 00	6 97	1 74	8 71
Tawas City.....	800 00	1,200 00	-----	2,000 00	305 00	2,305 00	10 80	1 10	11 90
Three Oaks.....	640 00	840 00	-----	1,480 00	300 00	1,780 00	10 00	1 00	11 00
Three Rivers.....	1,200 00	2,730 00	-----	3,930 00	897 67	4,827 67	-----	-----	-----
Tuscola.....	450 00	220 00	-----	670 00	-----	-----	5 50	-----	-----
Vassar.....	1,000 00	2,240 00	-----	3,240 00	681 43	3,971 83	9 31	1 87	11 18
Vermontville.....	750 00	970 00	-----	1,720 00	95 15	1,815 15	7 70	42	8 10
Vernon.....	750 00	800 00	-----	1,550 00	382 19	1,932 19	8 13	2 00	10 13
Vriesland.....	400 00	280 00	-----	680 00	123 36	802 36	8 00	1 42	9 42
Watertown.....	341 34	280 51	-----	621 85	171 01	792 86	9 28	2 55	11 83
Watervliet.....	600 00	226 00	-----	826 00	77 40	902 40	8 41	79	9 20
Wayland.....	900 00	850 00	-----	1,750 00	220 13	1,970 13	7 58	92	8 30
Webberville.....	450 00	450 00	-----	900 00	50 00	950 00	8 00	-----	-----
West Bay City.....	1,500 00	10,968 00	-----	12,468 00	8,362 79	20,830 79	9 15	2 63	12 78
White Cloud.....	500 00	350 00	-----	850 00	92 72	942 72	6 54	1 19	7 73
Whitehall.....	1,000 00	2,480 00	-----	3,480 00	1,396 60	4,816 60	9 22	8 72	12 94
Williamston.....	700 00	1,600 00	-----	2,300 00	840 00	3,140 00	9 58	8 50	13 08
Wyandotte.....	1,100 00	3,950 00	50 00	5,100 00	950 00	6,050 00	13 60	2 50	16 10
Ypsilanti.....	1,500 00	8,970 00	1,000 00	11,470 00	3,692 21	15,162 21	16 82	5 41	22 23
Zeeland.....	550 00	655 00	-----	1,205 00	525 75	1,730 75	5 02	2 21	7 23
Zilwaukee.....	750 00	950 00	-----	1,700 00	500 00	2,200 00	8 00	2 34	10 34

TABLE XVIII.

*Miscellaneous Statistics of Two Hundred and Forty-five Graded Schools, as Reported by Superintendents and Principals, for the School Year 1885-6.*

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No of Women Teachers.	No of Special Teachers.	Average No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	Number of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	French.	German.	Vocal Music?	Drawing?	Pennmanship?
Addison.....	108	82	62	1	2	28	.....	0	0	0	0	no	no	yes	
Adrian.....	1,654	1,005	942	3	23	1	34	all	32	0	7	28	no	yes	yes
Abblon.....	906	583	556	1	15	38	3-4	0	0	0	0	no	yes	yes	
Allegan.....	781	527	405	1	13	38	1-4	20	0	0	12	no	no	no	
Alma.....	410	325	272	1	5	54	1-4	4	0	0	8	no	no	no	
Almont.....	289	193	179	1	3	48	1-10	7	0	0	0	no	no	yes	
Alpena.....	1,713	941	911	2	25	38	2-3	27	0	0	10	no	no	no	
Ann Arbor.....	1,988	1,804	1,538	6	36	2	39	all	216	56	52	107	yes	yes	yes
Armada.....	212	150	142	1	3	.....	1-13	5	0	0	0	no	yes	yes	
Atlantic Mine.....	198	160	138	1	2	53	1-10	0	0	0	0	no	no	no	
Augusta.....	196	161	150	1	3	40	1-10	0	0	0	0	no	no	no	
An Sable.....	219	170	155	1	3	32	.....	0	0	0	0	no	no	yes	
Bad Axe.....	287	211	149	1	2	71	.....	0	0	0	10	no	no	yes	
Bancroft.....	186	120	145	1	2	40	1-10	0	0	0	0	no	yes	yes	
Bangor No. 2 fl.....	274	210	198	1	4	55	1-10	0	0	0	0	no	no	no	
Bangor No. 3 fl.....	88	70	69	2	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Bath.....	143	143	108	1	2	48	.....	0	0	0	0	no	no	yes	
Battle Creek.....	2,141	1,343	1,238	3	34	1	35	all	60	8	0	23	yes	yes	yes
Bay City.....	2,657	2,595	2,457	2	64	1	40	all	23	0	23	72	yes	no	no
Bear Lake.....	165	121	99	1	2	40	.....	.....	.....	.....	.....	.....	.....	.....	
Belleville.....	107	138	130	1	3	46	.....	0	0	0	0	no	no	no	
Berrien Springs.....	210	180	153	1	4	36	1-5	.....	.....	.....	.....	.....	.....	.....	
Big Rapids.....	1,359	857	765	1	21	42	2-3	15	0	0	10	no	no	yes	
Birmingham.....	451	274	250	1	5	47	1-5	18	0	0	17	yes	yes	yes	
Blissfield.....	220	140	148	1	3	35	1-32	8	0	0	0	no	no	yes	
Bloomington.....	170	95	117	1	2	32	1-20	0	0	0	0	no	no	no	
Breckenridge.....	94	60	.....	2	30	.....	.....	0	0	0	0	no	no	yes	
Breedsville.....	95	75	60	1	1	30	.....	0	0	0	0	no	yes	yes	
Brighton.....	304	163	151	1	4	32	.....	0	0	0	0	no	yes	yes	
Bronson.....	266	238	227	1	3	1	56	1-10	0	0	0	0	yes	yes	yes
Buchanan.....	497	385	362	2	7	40	1-4	4	0	0	0	no	yes	yes	



TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	Average No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	Number of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	French.	German.	Vocal Music?	Drawing?	Penmanship?
Buel.....	82	63	44	1			63								
Burr Oak.....	186	178		1	4		37								
Byron.....	217	135	102	1	2		45								
Cadillac.....	383	496	455	2	10	1	36	all	0	0	0	8	yes	no	no
Calumet.....	1,394	1,366	1,166	6	21	1	54	2-3			30	12	yes	no	no
Cannonsburg.....	89		75	1	1		35		0	0	0	0			yes
Capac.....	196	139	116	1	2		46	1-16							
Carleton.....	132		78	1	1										
Caro.....	505	358	323	1	8		40	1-3	0	0	0	0	no	no	yes
Carson City.....	206	168	162	1	3		41								yes
Carsonville.....	158	140	91	1	1		70								
Caseville.....	168	122	150	2	1		56						yes	yes	yes
Case City.....	211	156		2	2		39		0	0	0	0	yes	no	yes
Cassopolis.....	269	265	221	1	6		36	1-8	5	0	0	14	no	yes	yes
Cedar Springs.....	252	205	190	1	5		24	1-8	6	0	0	0	no	yes	yes
Central Mine.....	214	175	135	1	2		56								
Centerville.....	218	160	143	1	5		26	1-6	2	0	0	8	no	no	no
Charlotte.....	1,205	764	724		19	1	38	7-8	24	0	0	0	yes	no	no
Cheboygan.....	409	246	228	1	5		41	1-11	0	0	0	0	yes	yes	yes
Chelsea.....	429	310	228	1	7		37	1-10	0	0	0	0	yes	yes	yes
Chesaning.....	424	243	224												
Chickaming.....	100	70	70		1		70		0	0	0	0	no	no	yes
Clare.....	261	168	157	1	3		42								
Clarkston.....	147	104	106	1	2		34		0	0	0	0	no	yes	yes
Coldwater.....	1,212	815	779	3	20	1	38½	2-3	35	6	0	24	no	no	yes
Colon.....	215	128	118	1	2		39								
Columbiaville.....	165	99	99	1	1		49	0	0	0	0	0	no	yes	yes
Concord.....	190	151	142	1	3		50								yes
Constantine.....	476	266	232	1	7		25	2-7	23	0	0	35	yes	no	yes
Corunna.....	295	270	255	1	7		33	1-10	3	0	0	2	no	no	no
Crystal Falls.....	173	109	95	1	2		36	1-100	0	0	0	0	no	no	yes
Dansville.....	176	146	108	1	3		37	1-50	0	1	0	0	no	yes	no
Dearborn.....	170		124	1	1		62								
Detroit.....	19,468	14,524	12,584	16	322	3	43	all	224	22	101	153	no	yes	no
De Witt.....	109	87	87	1	1		43						no	yes	yes

TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.	Portion of Superintendent's time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	French.	German.	Vocal Music?	Drawing?	Pennmanship?
Dexter .....	300	243	219	1	6	—	35	1-15	8	0	0	4	no	yes	yes
Douglas .....	211	124	102	1	2	—	81	—	—	—	—	—	—	—	—
Dowagiac .....	585	399	385	4	7	—	39	1-2	2	0	0	3	no	no	yes
Dryden .....	156	128	112	1	2	—	42	0	0	0	0	0	no	no	yes
Dundee .....	372	267	228	1	6	—	37	1-8	0	0	0	0	yes	yes	yes
East Blissfield .....	209	187	119	1	2	—	—	—	—	—	—	—	—	—	—
East Lake .....	219	143	104	—	3	—	37	1-10	0	0	0	0	no	no	yes
East Saginaw .....	4,815	3,496	3,223	11	72	2	44	all	50	10	—	1000	no	yes	yes
Eaton Rapids .....	572	375	341	1	9	—	36	1-4	13	0	0	4	no	no	no
Ecorse .....	208	112	97	1	1	—	56	1-10	0	0	0	0	yes	yes	yes
Edmore .....	364	229	203	1	3	—	50	0	0	0	0	0	no	yes	yes
Elk Rapids .....	404	277	260	1	7	—	34	1-5	0	0	0	0	no	no	yes
Elm Hall .....	110	85	70	1	1	1	23	—	—	—	—	—	yes	yes	yes
Elsie .....	225	153	139	1	2	—	—	—	—	—	—	—	—	—	—
Erie .....	396	342	276	1	8	—	38	1-3	—	—	—	20	no	no	no
Escanaba .....	171	—	—	2	—	—	85	—	0	0	0	6	no	no	no
Essexville .....	320	262	234	1	3	—	63	—	—	—	—	—	—	—	—
Evart .....	494	441	396	1	5	—	73	1-6	0	0	0	0	yes	yes	yes
Evergreen .....	257	150	130	1	3	—	39	—	0	0	0	0	no	no	no
Fairfield .....	81	65	51	1	1	—	32	—	—	—	—	—	—	—	—
Farmington .....	152	102	85	1	2	—	34	—	2	0	0	4	no	yes	yes
Fenton .....	491	363	332	2	9	—	34	1-2	14	0	2	8	no	no	no
Ferrysburg .....	225	153	125	1	2	—	51	—	—	—	—	—	—	—	—
Flint .....	2,748	1,417	1,348	2	36	1	37	all	110	6	29	40	no	no	yes
Fowlerville .....	295	243	203	1	6	—	36	1-8	—	—	—	—	—	—	—
Frankfort .....	341	237	213	1	5	—	38	1-6	—	—	—	—	—	—	—
Franklin .....	177	136	103	1	2	—	49	—	0	0	0	0	no	no	no
Galesburg .....	187	160	153	1	3	—	40	1-25	3	0	0	18	yes	yes	yes
Gaylord .....	208	160	75	1	2	—	53	1 hour per week	0	0	0	0	no	no	yes
Girard .....	102	89	82	1	1	—	44	1-8	0	0	0	0	no	no	yes
Gobleville .....	135	—	—	1	2	—	—	—	—	—	—	—	—	—	—
Goodrich .....	81	74	60	1	1	—	37	—	—	—	—	—	—	—	—
Grand Haven .....	1,556	1,016	937	2	20	1	44	2-4	14	—	—	—	yes	no	no
Grand Rapids Tp. No. 1 ..	253	218	95	1	3	—	53	—	—	—	—	—	—	—	—
Grass Lake .....	211	151	138	1	4	—	34	1-16	8	0	0	0	no	no	no

## SUPERINTENDENT'S REPORT.

TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Teachers.				Portion of Superintendent's time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
				No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.		Latin.	Greek.	French.	German.	Vocal Music?	Drawing?	Pennmanship?
Greenland Tp. No. 1.....	79	56	46	1	1	28	.....	0	0	0	0	no	no	yes	
Greenland Tp. No. 2 fl....	40	32	23	1	.....	32	.....	0	0	0	0	yes	no	yes	
Greenland Tp. No. 2.....	68	55	41	1	1	37	.....	0	0	0	0	yes	no	yes	
Greenville.....	883	620	506	2	14	40	4-7	40	6	12	2	no	no	no	
Hancock.....	607	417	302	2	9	38	2-5	10	0	0	10	yes	no	no	
Hanover.....	196	163	138	1	3	41	1-50	0	0	0	0	no	no	no	
Hart.....	216	172	151	1	3	43	1-10	0	0	0	0	yes	no	yes	
Hastings.....	852	527	474	1	12	40	1-4	20	0	0	12	yes	no	no	
Hillsdale.....	840	580	532	2	11	43	1-2	27	0	0	0	yes	yes	no	
Holland.....	891	706	662	2	13	50	1-2	0	0	0	0	yes	yes	yes	
Horton.....	108	81	76	1	2	27	1-32	0	0	0	0	no	no	yes	
Houghton.....	819	645	587	3	13	40	3-10	0	0	0	0	no	no	no	
Howard City.....	221	181	169	1	3	45	1-12	0	0	0	0	no	yes	yes	
Howell.....	743	451	414	1	9	44	1-8	8	0	0	10	no	no	no	
Hudson.....	406	314	374	2	6	40	1-2	8	0	0	4	no	no	yes	
Hudson Dist. 5.....	186	155	162	1	3	39	.....	0	0	0	0	no	no	yes	
Humboldt.....	128	76	48	.....	1	76	.....	.....	.....	.....	.....	.....	.....	.....	
Imlay City.....	455	261	230	1	4	50	none	0	0	0	0	no	no	no	
Inverness.....	119	103	64	1	1	51	.....	.....	.....	.....	.....	yes	yes	yes	
Ionla.....	1,279	766	717	2	21	35	1-2	38	8	0	12	yes	yes	yes	
Iron Mountain.....	1,154	552	457	1	11	46	1-2	15	0	0	0	no	no	no	
Ironton.....	104	104	69	1	1	52	.....	0	0	0	0	no	no	yes	
Jackson.....	2,335	1,584	1,458	3	37	40	all	39	2	5	56	no	yes	yes	
Jasper.....	91	90	80	1	1	46	none	0	0	0	0	no	no	no	
Jonesville.....	340	145	133	1	5	24	1-4	4	0	0	7	no	no	no	
Kalamazoo.....	3,224	2,008	1,870	2	57	35	all	65	3	18	9	yes	no	yes	
Kalkaska.....	244	172	135	1	3	43	1-10	0	0	0	0	yes	yes	yes	
Laingsburg.....	218	148	108	1	3	37	1-10	0	0	0	2	no	no	no	
Lake Linden.....	848	448	412	2	11	41	1-3	9	0	0	0	yes	no	no	
Lakeview.....	335	195	166	1	3	38	1-10	0	0	0	0	no	no	no	
L'Anse.....	243	243	92	1	7	38	.....	7	0	0	0	no	no	yes	
Lapeer.....	839	564	536	2	13	37	1-2	23	0	0	19	no	yes	yes	
Lawrence.....	175	.....	.....	1	4	35	.....	0	0	0	0	no	no	yes	
Leland.....	97	90	.....	1	1	45	.....	.....	.....	.....	.....	.....	.....	yes	
Lealie.....	377	239	274	2	4	43	1-20	4	0	1	8	yes	no	no	

## MISCELLANEOUS STATISTICS.

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TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	German.	French.	Vocal Music?	Drawing?	Pennmanship?
Lowell .....	652	372	349	2	7	—	41	1-8	6	0	0	0	no	no	no
Lexington .....	245	225	178	2	3	—	45	none	0	0	0	0	no	no	no
Ludington .....	1,504	1,002	986	3	21	—	44	2-3	27	0	0	6	no	no	no
Lyons .....	166	136	124	1	3	—	45	—	0	0	0	0	no	no	yes
Mancelona .....	398	315	198	2	3	—	63	1-5	0	0	0	0	no	no	yes
Manton .....	152	94	97	1	2	—	31	—	—	—	—	—	—	—	—
Marcellus .....	201	153	127	1	2	—	51	—	—	—	—	—	—	—	yes
Marine City .....	232	246	198	1	5	—	41	—	—	—	—	—	no	no	—
Marquette .....	1,439	1,086	967	1	20	1	49	5-11	218	0	0	0	yes	no	no
Marysville .....	99	53	58	—	2	—	26	—	0	0	0	0	no	no	no
Mason .....	596	384	318	1	9	—	36	1-3	18	0	0	5	no	no	no
Mattewan .....	88	68	—	—	2	—	34	—	—	—	—	—	—	—	—
Mayville .....	125	100	100	2	1	—	33	1-48	0	0	0	0	no	no	no
Mears .....	101	48	48	1	1	—	24	1-6	0	0	0	0	no	no	yes
Memphis .....	197	146	107	1	3	—	36	—	0	0	0	0	no	no	no
Mendon .....	242	183	168	1	4	—	36	1-10	0	0	0	0	no	no	yes
Metamora .....	141	99	86	1	2	—	33	—	0	0	0	0	no	no	yes
Michigamme .....	296	95	57	1	3	—	21	—	—	—	—	—	—	—	—
Middleville .....	210	190	176	1	3	1	47	1-20	—	—	—	—	—	—	yes
Midland .....	127	81	71	—	3	—	27	—	0	0	0	0	no	no	yes
Midland Dist. 3 .....	702	408	359	1	8	—	35	1-6	18	—	—	—	—	—	—
Milford .....	356	261	228	1	5	—	43	1-30	0	0	0	0	no	no	no
Monroe .....	622	444	400	1	12	—	37	3-7	38	3	1	4	—	—	—
Morenci .....	336	312	289	6	5	—	53	1-6	—	—	—	—	—	—	—
Mt. Clemens .....	753	478	509	1	10	—	43	1-7	1	0	0	11	no	no	no
Mount Pleasant .....	475	350	293	1	7	—	43	1-6	0	0	12	0	yes	no	yes
Muir .....	198	126	121	1	2	—	41	1-10	—	—	—	—	—	—	—
Napoleon .....	179	117	123	2	2	—	36	1-10	0	0	0	0	no	no	yes
Nashville .....	261	258	187	1	4	—	51	—	0	0	0	0	no	no	no
National Mine .....	197	168	100	1	2	—	56	—	0	0	6	0	no	no	yes
Newaygo .....	360	243	196	1	3	—	60	1-10	0	0	0	0	no	no	no
Newberry .....	110	103	77	1	1	—	51	—	—	—	—	—	—	—	—
New Buffalo .....	210	148	—	1	2	—	49	—	0	0	0	0	no	no	yes
New Groningen .....	86	68	55	1	1	—	32	—	—	—	—	—	—	—	—

SUPERINTENDENT'S REPORT.

TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	German.	French.	Vocal Music	Drawing?	Penmanship?
New Haven.....	180	124	107	1	2	....	41	1-10	1	0	3	0	yes	no	yes
New Holland.....	114	79	67	1	1	....	39	1-8	0	0	0	0	no	no	no
New Hudson.....	59	52	.....	1	1	....	26	.....	.....	.....	.....	.....	.....	.....	yes
Niles.....	968	696	651	2	20	....	33	all	10	0	4	0	no	no	no
North Branch.....	201	185	122	1	2	....	45	1-30	.....	.....	.....	.....	.....	.....	.....
Northport.....	198	122	95	....	3	....	40	.....	.....	.....	.....	.....	.....	.....	.....
Northville.....	434	230	214	1	5	....	36	.....	13	.....	8	1	no	no	no
Okemos.....	106	.....	91	1	1	....	45	.....	.....	.....	.....	.....	.....	.....	.....
Olivet.....	164	122	107	1	2	....	43	1-24	0	0	0	0	no	no	no
Onondaga.....	88	.....	54	1	1	....	.....	1-16	.....	.....	.....	.....	.....	.....	.....
Opechee.....	195	.....	60	1	3	....	20	1-16	.....	.....	.....	.....	.....	.....	.....
Orion.....	150	90	76	1	1	....	45	.....	0	0	0	0	no	no	no
Ortonville.....	134	72	61	1	1	....	36	.....	.....	.....	.....	.....	.....	.....	.....
Oscoda.....	509	263	263	1	6	....	34	.....	.....	.....	.....	.....	.....	.....	.....
Osseo.....	86	.....	.....	1	1	....	.....	.....	.....	.....	.....	.....	yes	yes	no
Otsego.....	358	268	258	1	6	....	38	1-6	.....	.....	.....	.....	no	no	yes
Ovid.....	499	368	351	1	7	....	35	1-12	4	.....	.....	.....	no	no	no
Owosso.....	1,096	747	672	5	14	....	40	2-3	48	0	17	0	no	no	no
Oxford.....	223	170	130	1	4	....	35	.....	.....	1	10	no	yes	yes	.....
Palo.....	99	87	79	1	2	....	29	.....	.....	.....	.....	.....	.....	.....	.....
Parma.....	254	228	199	3	3	....	45	.....	.....	.....	.....	.....	.....	yes	.....
Paw Paw.....	439	306	293	1	7	....	38	1-3	35	.....	17	.....	no	no	no
Perry.....	172	105	112	1	3	....	35	1-15	.....	.....	.....	.....	.....	yes	.....
Phoenix.....	108	60	46	1	.....	.....	60	.....	0	0	0	0	no	no	.....
Plainwell.....	441	376	305	1	7	....	47	1-5	4	0	0	0	yes	no	no
Pontiac.....	1,096	800	774	3	19	....	36	2-3	41	6	25	22	no	no	no
Port Austin.....	174	112	101	1	2	....	37	1-10	.....	.....	.....	.....	yes	yes	.....
Port Crescent.....	116	80	64	1	1	....	40	.....	.....	.....	.....	.....	no	no	yes
Port Hope.....	168	124	84	1	1	....	62	.....	.....	.....	.....	.....	.....	.....	.....
Port Huron.....	2,264	1,585	.....	1	34	....	48	all	23	3	14	6	no	no	no
Pottersville.....	246	136	122	.....	3	....	45	.....	.....	.....	.....	.....	.....	.....	.....
Reed City.....	450	365	321	2	6	....	45	.....	.....	.....	.....	.....	.....	yes	.....
Rockford.....	305	221	203	2	2	....	55	1-25	.....	.....	.....	.....	.....	.....	.....
Rockland.....	186	166	114	2	3	....	33	1-20	0	0	0	0	yes	no	yes

TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	German.	French.	Vocal Music?	Drawing?	Manual?
Rogers City .....	194	.....	160	8	1	.....	nearly all	.....	.....	.....	80	.....	no	yes	yes
Royal Oak .....	115	85	.....	2	1	.....	43	.....	.....	.....	.....	.....	.....	.....	.....
St. Charles .....	251	131	124	1	2	.....	44	.....	.....	.....	.....	.....	no	no	no
St. Clair .....	512	414	371	1	10	.....	37	1-5	7	1	3	0	no	no	no
St. Johns .....	789	510	482	1	12	1	39	1-2	28	0	29	6	yes	no	no
St. Joseph .....	820	504	525	2	12	.....	54	3-5	0	0	0	0	no	no	yes
St. Louis .....	543	482	436	1	10	.....	.....	1-2	0	0	0	0	yes	yes	yes
Saline .....	282	213	200	1	5	.....	35	1-6	6	0	16	0	no	no	yes
Salt River .....	136	125	108	1	1	.....	62	1-3	0	0	0	0	no	yes	yes
Sand Beach .....	313	200	196	1	4	.....	40	1-5	0	0	0	0	no	yes	yes
Sand Lake .....	118	90	79	1	2	.....	30	.....	.....	.....	.....	.....	no	no	yes
Saranac .....	258	223	191	1	3	.....	57	none	0	0	0	0	no	no	no
Sault Ste. Marie .....	618	325	275	1	8	.....	38	1-6	.....	.....	.....	.....	.....	.....	.....
Sherwood .....	142	120	98	1	11	.....	60	.....	.....	.....	.....	.....	no	no	yes
South Haven .....	515	396	324	1	6	.....	55	1-16	0	0	0	0	no	no	yes
Sparta .....	241	217	200	1	3	.....	54	.....	.....	.....	.....	.....	.....	.....	.....
Spring Lake .....	616	417	368	1	9	.....	41	2-3	6	0	0	0	no	no	no
Springport .....	151	112	110	1	2	.....	37	1-2	0	0	0	0	yes	yes	yes
Stanton .....	494	262	313	1	9	.....	35	1-5	9	0	0	0	no	no	no
Summerfield .....	138	120	95	1	2	.....	40	.....	.....	.....	.....	.....	.....	.....	yes
Tawas City .....	255	184	172	1	3	.....	46	1-20	0	0	0	0	yes	no	yes
Three Oaks .....	241	212	162	1	3	.....	52	1-20	0	0	0	0	yes	yes	yes
Three Rivers .....	462	384	304	1	8	.....	36	.....	5	0	4	0	no	yes	yes
Tuscola .....	139	80	64	1	1	.....	40	.....	.....	.....	.....	.....	.....	.....	yes
Vassar .....	530	336	238	1	7	.....	42	1-6	4	0	4	0	.....	.....	.....
Vermontville .....	234	148	131	1	3	.....	37	1-10	0	0	0	0	no	no	no
Vernon .....	202	166	144	1	2	.....	55	.....	3	0	0	0	no	no	no
Vriesland .....	103	85	82	1	1	.....	42	.....	0	0	0	0	yes	yes	yes
Watertown .....	78	67	50	1	1	.....	38	.....	0	0	0	0	no	no	no
Watervliet .....	140	98	75	1	1	.....	49	.....	0	0	0	0	.....	.....	yes
Wayland .....	362	237	179	1	4	.....	47	1-3	0	0	0	0	no	no	yes
Webberville .....	180	160	.....	1	2	.....	53	.....	0	0	0	0	no	no	yes
West Bay City .....	2,276	2,276	1,862	3	30	.....	57	all	0	0	0	0	no	no	no
White Cloud .....	136	130	65	1	1	.....	65	.....	.....	.....	.....	.....	.....	.....	.....
Whitehall .....	483	372	344	2	6	.....	46	1-5	0	0	0	0	yes	yes	yes

## SUPERINTENDENT'S REPORT.

TABLE XVIII.—Continued.

Districts.	Total Enrollment.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	No. of Special Teachers.	No. of Pupils to each Teacher.	Portion of Superintendent's Time given to Supervision.	No. of Pupils Studying—				Is Special Instruction given in—		
									Latin.	Greek.	German.	French.	Vocal Music?	Drawing?	Penmanship?
Williamston.....	326	240	212	1	5	....	40	1-10	1	0	0	0	no	no	yes
Wyandotte.....	518	374	351	1	12	1	31	1-2	2	0	0	0	no	no	yes
Ypsilanti.....	961	669	628	3	18	1	31	1-2	0	0	0	0	yes	no	no
Zeeland.....	237	237	.....	1	3	.....	58	1-8	0	0	0	0	yes	yes	yes
Zilwaukee.....	326	274	176	1	3	.....	58	1-5	0	0	0	0	yes	no	yes

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TABLE XIX.

*Statistics of the High School Department of One Hundred and Sixty Graded School Districts, compiled from the Reports of Superintendents and Principals, for the School Year 1885-6.*

Districts.	Enrollment in Department.	Average No. Enrolling.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Graduated.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Adrian .....	146	117	111	1 1-2	3	25	19	18	---	\$38 63	\$3 64	\$32 27
Albion .....	117	997	102	1	3	33	31	17	7	16 44	4 11	20 55
Allegan .....	61	46	41	3-4	1 1-3	23	12	17	2	---	---	---
Alma .....	61	43	41	1	5	43	23	17	2.5	12 50	---	---
Almont .....	44	34	31	1	---	34	15	---	---	23 53	1 34	24 87
Alpena .....	57	52	49	1 1-3	1	25	---	18	7	31 17	5 24	36 31
Ann Arbor .....	550	424	419	6	6	39	206	19	---	28 63	3 22	17 84
Armada .....	51	23	23	1	---	23	15	19	---	30 51	1 16	21 66
Atlantic Mine .....	58	41	36	1	41	---	---	---	---	9 57	15 69	25 26
Augusta .....	54	43	39	1	9	39	9	---	---	---	---	---
Bad Axe .....	62	52	37	1	---	---	7	---	---	---	---	---
Bancroft .....	58	36	40	---	---	---	14	12	---	---	---	---
Bangor .....	53	48	46	---	---	---	9	---	---	---	---	---
Bath .....	54	54	36	2	---	---	11	16	---	7 40	---	---
Battle Creek .....	156	99	96	2 1-3	3	20	34	18	4	33 06	16 66	49 74
Belleville .....	65	54	50	1	1	46	31	16	9	17 07	---	---
Berrien Springs .....	46	35	40	1	1	35	1	19	---	18 00	6 29	19 29
Big Rapids .....	68	55	50	1	2	16	---	18	---	---	---	---
Birmingham .....	95	67	61	1	1	33	45	16	6	15 52	2 54	18 06
Blissfield .....	92	53	56	1	1	26	35	17	---	---	---	---
Bloomington .....	24	18	17	1	---	18	4	---	---	---	---	---
Brighton .....	71	38	35	1	---	38	15	---	---	---	---	---
Buchanan .....	50	38	37	3-4	1	19	14	20	---	15 43	2 74	18 22
Burr Oak .....	37	35	---	1	---	35	4	---	---	---	---	---
Byron .....	92	55	41	1	---	55	67	18	7	12 72	1 15	10 85
Cadillac .....	51	35	32	1-3	2	15	4	---	---	33 71	3 51	37 22
Calumet .....	62	55	53	1 2-3	1-5	36	7	16	---	---	---	---
Clarkston .....	50	32	32	1	---	32	12	---	---	---	---	---
Coldwater .....	114	94	92	1	3	24	---	19	3	---	---	---
Capac .....	63	41	35	1	---	41	10	17	---	12 19	11 22	23 41



TABLE XIX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Graduated.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Caro .....	78	54	50	-----	2	27	20	19	-----	\$27 00	\$3 85	\$13 94
Carson City .....	100	23	39	1	-----	23	5	-----	-----	30 40	-----	-----
Cass City .....	66	44	43	1	-----	44	20	-----	-----	-----	-----	-----
Cassopolis .....	55	52	45	1	1	26	11	17	2	-----	-----	-----
Cedar Springs .....	96	50	45	1	1	25	16	19	-----	22 00	54 25	26 25
Centreville .....	54	41	39	1	1	20	18	17	-----	-----	-----	-----
Charlotte .....	187	129	126	2-17	3 1-7	43	91	19	1	13 44	2 42	15 86
Cheboygan .....	91	61	58	1	1	30	14	15	-----	22 88	2 30	25 18
Chelsea .....	91	49	46	1	1	24	26	18	-----	-----	-----	-----
Chesaning .....	108	86	80	-----	-----	24	-----	-----	-----	-----	-----	-----
Clare .....	52	30	27	1	-----	30	-----	-----	-----	-----	-----	-----
Colon .....	58	37	32	1	-----	37	8	-----	-----	16 22	-----	-----
Concord .....	48	35	32	1	-----	35	8	18	-----	-----	-----	-----
Constantine .....	151	97	89	5-7	3	24	60	12	1	16 74	1 22	17 96
Crystal Falls .....	15	4	4	1-3	-----	-----	-----	-----	-----	66 66	4 08	70 89
Dansville .....	56	40	26	1	1-3	-----	-----	18	-----	-----	-----	-----
Detroit .....	839	611	579	8	15	26	20	18	6	33 41	3 73	37 19
Dexter .....	54	26	24	1	1	18	12	17	3	34 04	2 77	36 81
Douglas .....	89	47	38	-----	-----	-----	-----	-----	-----	-----	-----	-----
Dowagiac .....	79	56	54	1	2	18	23	18	-----	24 10	9 36	33 46
Dundee .....	55	42	36	1	1	21	12	19	-----	26 20	2 00	28 20
East Blissfield .....	62	38	35	-----	1	36	-----	18	-----	17 37	-----	-----
East Saginaw .....	255	215	214	-----	5	43	6	14	6	24 61	4 49	29 10
Eaton Rapids .....	109	76	70	3-4	2	27	46	17	6	16 20	5 09	21 29
Edmore .....	81	41	38	1	-----	38	-----	-----	-----	-----	-----	-----
Elk Rapids .....	45	36	34	1	1	19	10	-----	-----	-----	-----	-----
Escanaba .....	40	23	29	1	1	16	1	17	-----	-----	-----	-----
Ewart .....	83	69	54	1	1	34	-----	18	-----	6 81	79	7 60
Farmington .....	61	42	37	1	-----	42	9	17	-----	-----	-----	-----
Fenton .....	71	53	50	2	1	19	10	18	6	27 88	-----	-----
Ferrysburg .....	65	45	40	-----	-----	40	-----	-----	-----	-----	-----	-----
Flint .....	308	197	192	1 1-3	5	33	57	18	-----	20 15	3 85	24 00
Fowlerville .....	60	42	38	1	1	21	11	18	-----	-----	-----	-----
Frankfort .....	31	20	18	1	-----	20	2	17	-----	39 20	2 42	41 62
Franklin .....	56	49	36	1	-----	49	-----	-----	-----	13 17	2 60	15 77
Galesburg .....	55	36	25	1	-----	36	27	-----	-----	16 00	1 56	17 56

## HIGH SCHOOL STATISTICS.

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TABLE XIX.—Continued.

Districts.	Enrollment in Department.	Average No. Beginning.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Graduated.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Gaylord.....	51	40	33	1	.....	40	10	17	.....	.....	.....	.....
Grand Haven.....	90	68	64	1	2	30	.....	18	1	\$22 14	\$2 39	\$25 75
Grand Rapids Tp. 1.....	17	13	13	1-2	1	9	2	14	.....	7 00	3 33	10 00
Grass Lake.....	61	40	39	1	1	20	24	18	.....	.....	.....	.....
Greenville.....	153	124	117	2	1	25	29	19	.....	20 71	3 69	24 40
Hancock.....	39	36	34	1 3-5	1-20	22	6	17	9	44 18	.....	.....
Hanover.....	62	51	44	1	.....	51	30	18	.....	.....	.....	.....
Hart.....	31	23	18	1	1	12	18	15	.....	.....	.....	.....
Hastings.....	266	115	109	3-4	2 1-3	28	129	18	9	18 07	2 44	16 11
Holland.....	70	68	58	1	1	30	5	17	.....	11 87	2 63	14 50
Horton.....	37	26	26	1	.....	26	6	17	.....	18 00	1 88	19 88
Houghton.....	71	68	60	1	1	31	8	.....	.....	28 48	18 35	40 83
Howard City.....	46	39	38	1	.....	39	6	18	.....	.....	.....	.....
Howell.....	31	61	55	1	1	30	30	.....	.....	.....	.....	.....
Hudson.....	98	73	73	1	2	26	11	17	.....	17 10	2 70	19 80
Hudson Tp. No. 5.....	30	.....	70	.....	.....	.....	37	12	.....	.....	.....	.....
Imlay City.....	19	10	13	.....	1	13	6	14	.....	.....	.....	.....
Ionia.....	230	133	127	1	4 1-4	33	77	.....	.....	.....	.....	.....
Iron Mountain.....	62	34	30	1	1	17	.....	.....	.....	33 43	4 09	38 52
Jackson Dist. No. 1.....	272	216	209	1 1-2	5	33	34	.....	.....	28 19	4 17	32 36
Jonesville.....	70	55	52	1	1	27	26	18	.....	22 72	.....	.....
Kalamazoo.....	151	140	136	1 1-3	4 1-20	23	16	18	10	26 34	3 15	29 49
Kalkaska.....	30	30	28	1	.....	.....	18	.....	.....	9 33	.....	.....
Leingsburg.....	70	42	29	1	.....	42	.....	.....	.....	16 66	25	16 91
Lake Linden.....	31	26	26	1	.....	26	.....	17	.....	.....	.....	.....
Lakeview.....	62	32	27	1	.....	32	6	.....	.....	.....	.....	.....
L'Anse.....	48	48	30	1	.....	48	.....	.....	.....	.....	.....	.....
Lapeer.....	97	66	64	2	1	22	22	20	.....	23 20	1 50	24 70
Leslie.....	130	118	112	2	.....	59	37	19	.....	5 30	1 16	6 76
Lowell.....	159	83	75	1	1	41	43	17	.....	17 07	2 83	19 90
Lexington.....	23	17	14	1 2-3	.....	14	2	15	.....	.....	.....	.....
Lyons.....	26	22	20	1-2	.....	34	6	.....	.....	.....	.....	.....
Marcellus.....	67	43	40	1	.....	43	19	.....	.....	.....	.....	.....
Marine City.....	50	43	32	1	1	24	2	13	.....	21 32	3 12	24 29
Marquette.....	63	54	51	6-11	1 4-11	27	3	17	4	.....	.....	.....
Mason.....	93	53	55	2-3	1 1-2	23	.....	18	.....	14 88	.....	.....
Mendon.....	67	47	42	1	1-3	23	31	18	.....	19 90	2 17	22 07

TABLE XIX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Graduated.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Metamora.....	45	34	81	1	.....	84	16	.....	.....	.....	.....	.....
Middleville.....	40	36	34	.....	.....	.....	.....	.....	.....	.....	.....	.....
Midland Dist. 3.....	70	41	88	5-6	1	20	4	19	.....	\$14 69	\$4 75	\$19 34
Milford.....	68	39	36	3-4	1-2	31	19	16	2	20 88	2 98	23 81
Monroe.....	83	69	65	4-7	2	27	10	18	.....	.....	3 14	.....
Mt. Clemens.....	49	42	44	1	1	21	6	.....	.....	.....	.....	.....
Mt. Pleasant.....	75	51	42	1	1	26	.....	.....	.....	.....	.....	.....
Muir.....	58	35	32	1	.....	35	10	17	.....	19 71	.....	.....
Napoleon.....	77	.....	44	2	.....	30	38	18	.....	.....	.....	.....
National Mine.....	59	45	25	1	.....	45	.....	.....	.....	.....	.....	.....
Newaygo.....	55	38	36	1	1-4	31	.....	9	.....	.....	.....	.....
New Buffalo.....	35	32	27	1	.....	32	1	.....	.....	15 00	1 92	16 92
New Haven.....	80	64	54	1	.....	64	11	18	.....	8 44	.....	.....
Niles.....	75	67	65	1	2	28	15	18	3	30 21	4 40	34 61
North Branch.....	23	18	16	1-2	.....	36	15	.....	.....	15 70	1 69	17 39
Northport.....	76	45	35	.....	.....	35	.....	15	.....	.....	.....	.....
Northville.....	80	57	57	1	1	28	27	15	.....	.....	.....	.....
Olivet.....	63	43	39	1	.....	43	5	.....	.....	15 12	3 10	18 22
Oscoda.....	39	20	20	1	.....	20	1	17	.....	.....	.....	.....
Osego.....	109	77	72	1	2	26	26	13	.....	.....	.....	.....
Ovid.....	108	57	48	1	1	26	67	16	.....	.....	.....	.....
Owosso.....	102	66	65	2	2	18	.....	17	6	.....	.....	.....
Oxford.....	35	28	20	1	.....	28	5	15	.....	.....	.....	.....
Parma.....	50	48	40	1	.....	48	17	.....	.....	.....	.....	.....
Paw Paw.....	120	66	63	1	2	22	63	16	1	11 66	.....	.....
Perry.....	65	44	41	1	1-3	31	22	17	4	.....	.....	.....
Pontiac.....	145	121	118	1 1-3	3	28	24	18	6	23 36	6 01	29 37
Port Huron.....	90	68	.....	3	.....	22	3	18	.....	.....	.....	.....
Pottersville.....	79	40	40	1	.....	40	8	.....	.....	.....	.....	.....
Reed City.....	60	45	38	1	1	22	.....	17	.....	.....	.....	.....
Rockford.....	66	40	36	1	.....	46	11	16	.....	15 00	.....	.....
Rockland.....	25	21	15	1	.....	21	.....	17	.....	55 36	3 69	59 04
St. Charles.....	71	36	35	1	.....	36	6	12	.....	20 68	1 02	21 86
St. Clair.....	45	36	32	1	1 2-5	15	7	16	.....	.....	.....	.....
St. Johns.....	84	73	68	1-2	2 1-11	29	27	18	6	17 45	3 85	21 30
St. Louis.....	70	60	55	.....	.....	40	10	18	.....	15 40	2 08	17 48
Saline.....	45	33	32	1	1	16	13	18	.....	35 23	.....	.....

TABLE XIX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Graduated.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Sand Beach .....	36	18	18	1	.....	18	4	.....	.....	\$38 88	\$2 86	\$41 74
Sand Lake .....	30	20	15	1	.....	20	5	.....	.....	6 66	8 15	14 81
Sault St. Marie.....	57	37	29	3-4	1-3	30	8	.....	.....	12 17	4 38	16 55
Sparta .....	88	80	75	1	1-3	60	31	17	.....	.....	.....	.....
Spring Lake .....	49	46	36	1	1	23	3	17	.....	9 79	1 39	11 18
Springport.....	55	39	33	1	.....	39	26	16	.....	12 54	.....	.....
Stanton.....	52	37	34	1	1	19	.....	17	.....	37 69	2 50	40 19
Summerfield .....	33	30	25	1	.....	30	.....	.....	.....	.....	.....	.....
Tawas City.....	53	52	43	1	.....	52	.....	.....	.....	.....	.....	.....
Three Oaks.....	75	48	45	1	.....	48	.....	17	.....	16 00	.....	16 00
Three Rivers.....	60	40	38	1	.....	40	18	16	.....	.....	.....	.....
Vassar.....	62	44	42	5-6	1	40	15	19	.....	.....	.....	.....
Vermontville.....	40	31	23	1	.....	31	18	.....	.....	22 00	80	22 80
Wayland.....	183	96	88	1	1	46	141	18	.....	.....	.....	.....
West Bay City .....	31	31	26	1	1	15	1	.....	.....	17 58	3 63	21 21
Whitehall .....	26	20	18	1	.....	20	4	17	4	27 50	3 72	31 22
Williamston.....	50	42	37	1	1	21	31	.....	.....	.....	.....	.....
Wyandotte.....	39	35	34	2-3	1	35	4	17	.....	34 30	2 50	36 80
Ypsilanti .....	98	79	76	3	3	16	16	18	.....	.....	.....	.....
Zilwaukee.....	75	64	42	1	.....	64	2	16	.....	.....	.....	.....

TABLE XX.

*Statistics of the Grammar Department of One Hundred and Sixty Graded School Districts, compiled from Reports of Superintendents and Principals, for the School Year 1886-8.*

Districts.	Enrollment in Department.	Average No. Attending.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Year.	Months.			
Adrian.....	509	376	349	1 3-13	11	36	13	15	.....	\$12 44	\$3 64	\$16 04
Albion.....	377	168	156	.....	4	43	6	14	2	8 78	4 11	12 89
Allegan.....	260	191	180	.....	4 4-5	40	26	.....	.....	.....	.....	.....
Alma.....	114	95	85	.....	2	43	.....	13	9	7 89	.....	.....
Almont.....	67	55	53	.....	1 1-3	44	8	.....	.....	7 27	1 34	8 61
Alpena.....	230	237	230	.....	6 1-2	36	.....	14	9	12 07	5 24	17 31
Ann Arbor.....	584	481	461	.....	18	37	37	14	3	13 98	3 22	17 15
Armada.....	63	56	54	.....	1 1-2	37	36	13	6	10 71	1 17	11 88
Atlantic Mine.....	50	45	43	.....	1	45	.....	12	.....	10 94	15 69	26 63
Augusta.....	29	24	21	.....	2	12	2	13	7	.....	.....	.....
Bad Axe.....	95	70	44	.....	1	70	2	13	.....	.....	.....	.....
Bancroft.....	63	45	45	.....	1	45	2	.....	.....	.....	.....	.....
Bangor Tp. No. 2 fl.....	111	92	98	.....	.....	.....	6	.....	.....	.....	.....	.....
Bath.....	30	30	33	.....	1	30	2	.....	.....	6 60	97	7 53
Battle Creek.....	578	394	364	1-3	11	36	56	14	6	11 86	16 66	28 52
Belleville.....	43	35	33	.....	1	35	1	13	5	6 26	.....	.....
Berrien Springs.....	45	30	35	.....	1	30	1	16	.....	15 00	6 29	21 29
Big Rapids.....	304	203	180	.....	5	40	.....	14	.....	.....	.....	.....
Birmingham.....	147	88	84	.....	2	44	21	12	9	7 27	2 54	9 81
Blissfield.....	57	42	44	.....	1	.....	.....	13	.....	.....	.....	.....
Bloomington.....	72	26	50	.....	1	26	7	15	.....	.....	.....	.....
Brighton.....	103	56	51	.....	2	23	.....	.....	.....	.....	.....	.....
Buchanan.....	149	113	112	1	2	39	8	.....	.....	10 56	2 74	13 12
Burr Oak.....	39	37	.....	.....	1	37	1	.....	.....	.....	.....	.....
Byron.....	60	35	26	.....	1	35	5	13	4	8 00	1 15	9 15
Cadillac.....	149	99	92	1-2	2 1-2	33	2	.....	.....	14 26	3 51	17 77
Calumet.....	326	265	232	1 1-3	3 4-5	55	1	14	9	.....	.....	.....
Capac.....	60	45	38	.....	1	45	.....	.....	.....	5 55	11 22	16 77
Caro.....	125	98	90	.....	2	49	4	14	.....	9 00	3 85	12 85

TABLE XX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Clarkston.....	48	42	36	—	1	42	—	—	—	—	—	—
Coldwater.....	442	299	275	1	8	39	—	15	8	—	—	—
Carson City.....	70	35	41	—	1	35	3	13	—	\$8 13	—	—
Cass City.....	87	68	69	1	1	34	2	—	—	—	—	—
Cassopolis.....	86	83	75	—	2	41	5	13	6	—	—	—
Cedar Springs.....	108	69	61	—	2	34	3	14	—	11 16	\$4 25	\$15 31
Centreville.....	72	56	49	—	2	28	4	15	—	—	—	—
Charlotte.....	243	239	225	6-17	6	40	41	14	9	11 27	2 42	13 69
Cheboygan.....	124	98	91	—	2	49	—	12	—	7 71	2 30	10 01
Chelsea.....	122	89	80	—	2	44	18	14	—	—	—	—
Chesaning.....	80	45	41	—	—	—	2	—	—	—	—	—
Clare.....	90	59	55	—	1	59	—	—	—	—	—	—
Colon.....	50	35	32	—	1	35	2	—	—	9 14	—	—
Concord.....	36	31	29	—	1	31	1	14	—	—	—	—
Constantine.....	137	79	72	—	2	39	2	—	—	11 96	1 23	13 18
Crystal Falls.....	44	35	30	2-3	1-3	35	2	—	—	19 52	4 03	23 55
Dansville.....	60	50	40	—	1 1-3	34	—	13	—	—	—	—
Detroit.....	4,300	4,095	3,695	5	106.5	39	—	14	6	17 35	3 78	21 13
Dexter.....	93	76	70	—	2	38	2	14	—	8 39	2 77	11 16
Douglas.....	67	36	33	—	1	36	—	—	—	—	—	—
Dowagiac.....	171	124	118	3	—	41	—	13	6	9 76	9 36	19 12
Dundee.....	176	99	74	—	2	48	1	14	—	6 66	70	6 76
East Blissfield.....	46	36	31	1	—	36	—	12	—	8 33	—	—
East Saginaw.....	1,424	1,077	1,018	9 2-3	21 1-3	39	6	11	—	13 79	4 49	18 28
Eaton Rapids.....	173	119	110	—	3	39	1	14	6	8 29	5 07	13 36
Edmore.....	96	96	90	—	2	49	—	—	—	—	—	—
Elk Rapids.....	89	61	54	—	1	61	—	—	—	—	—	—
Escanaba.....	167	155	133	—	4	39	2	12	—	—	—	—
Ewart.....	131	114	96	—	2	57	—	13	—	6 26	1 59	7 85
Farmington.....	60	34	25	—	1	34	1	—	—	—	—	—
Fenton.....	174	128	123	—	4	34	2	14	6	11 91	—	—
Ferrysburg.....	94	63	48	—	1 4-5	35	—	—	—	—	—	—
Flint.....	989	486	472	1-2	13 1-2	37	16	14	2	11 48	3 85	15 33
Fowlerville.....	78	60	50	—	2	30	—	15	—	—	—	—
Frankfort.....	115	80	75	—	2	40	2	13	—	10 03	2 42	12 45
Franklin.....	47	34	27	—	1	34	—	—	—	8 78	2 60	11 38

TABLE XX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Galesburg .....	47	42	40	.....	1	42	4	14	.....	\$8 00	\$1 56	\$9 56
Gaylord .....	74	49	43	.....	1	.....	3	13	.....	.....	.....	.....
Grand Haven .....	432	304	234	1	5	51	.....	15	6	7 84	3 60	10 94
Grand Rapids Tp. No. 1 .....	94	74	68	1-3	1	50	.....	.....	.....	7 00	4 23	11 23
Grass Lake .....	70	46	44	.....	2	28	6	14	.....	.....	.....	.....
Greenville .....	224	170	166	.....	4	42	5	13	6	10 69	3 60	14 36
Hancock .....	153	113	117	1-5	3	6-20	39	2	.....	10 72	.....	.....
Hanover .....	53	44	39	.....	2	22	8	15	.....	.....	.....	.....
Hart .....	78	62	57	.....	1	.....	5	10	.....	.....	.....	.....
Hastings .....	207	155	88	.....	4	38	13	14	.....	8 90	2 44	11 34
Holland City .....	194	164	155	.....	4	41	9	14	.....	8 89	2 63	11 52
Horton .....	36	26	21	.....	1	25	2	12	.....	10 00	1 85	11 85
Houghton .....	74	58	55	.....	2	29	7	.....	.....	22 31	12 35	34 66
Howard City .....	40	32	29	.....	1	32	2	14	.....	.....	.....	.....
Howell .....	280	157	148	.....	4	39	.....	.....	.....	.....	.....	.....
Hudson .....	123	111	111	1	1	55	4	13	.....	8 80	2 70	11 50
Hudson, Dist. No. 5 .....	50	40	40	.....	2	.....	.....	8	.....	.....	.....	.....
Imlay City .....	132	82	71	.....	1	32	8	9	.....	.....	.....	.....
Ionia .....	279	174	164	1 2-5	5	35	13	.....	.....	13 86	10 61	24 47
Iron Mountain .....	101	49	40	.....	1	49	.....	.....	.....	10 26	4 09	14 35
Jackson, No. 1 .....	681	495	462	1-2	13	40	26	.....	.....	13 60	4 17	17 77
Jonesville .....	115	42	3	.....	2	21	7	14	6	16 75	.....	.....
Kalamazoo .....	942	552	523	7-12	19	30	30	15	5	13 63	3 15	16 78
Kalkaska .....	108	76	64	.....	1	76	.....	.....	.....	13 94	.....	.....
Laingsburg .....	76	52	40	.....	2	26	.....	.....	.....	7 50	47	7 97
Lake Linden .....	144	98	92	1	2	49	.....	13	.....	.....	.....	.....
Lakeview .....	147	83	69	.....	2	41	.....	13	.....	.....	.....	.....
L'Anse .....	37	37	30	.....	4	.....	.....	.....	.....	.....	.....	.....
Lapeer .....	251	182	162	.....	4	45	23	.....	.....	8 00	1 50	9 50
Leslie .....	99	90	82	.....	2	45	.....	.....	.....	5 30	1 16	6 46
Lowell .....	193	120	116	1	2	34	5	13	6	9 49	2 83	12 32
Lexington .....	99	95	74	1-3	1	40	2	11	.....	.....	.....	.....
Lyons .....	29	28	26	.....	14-17	34	.....	.....	.....	.....	.....	.....
Marcellus .....	63	49	38	.....	1	49	5	.....	.....	7 00	2 50	9 50
Marine City .....	103	98	66	.....	2	49	.....	10	.....	5 30	3 12	8 42
Marquette .....	461	338	332	.....	8	1-66	45	3	.....	.....	.....	.....

TABLE XX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Mason.....	189	87	79		3	43		15				
Mendon.....	77	60	52		1 2-3	36	9	13		\$9 68	\$2 17	\$11 85
Metamora.....	42	29	30		1	29	1					14 11
Middleville.....	80	75	69									
Midland.....	220	157	140		3	52				10 04	4 75	14 79
Milford.....	129	98	89	1-4	1 1-2	56	22	13		6 37	2 71	9 08
Monroe.....	200	135	120		4	35	41	15				
Mt. Clemens.....	136	84	96		2	42	4				3 14	
Mt. Pleasant.....	162	124	112		3	62						
Muir.....	66	46	42		1	46	2	8		6 19		
Napoleon.....	40		28		1		2	13				
National Mine.....	58	52	38		1	52						
Newaygo.....	93	55	49		1 1-4	44		12				
New Buffalo.....	95	43	33							8 18	1 92	10 10
New Haven.....	60	35	31		1	35		13		7 20		
Niles.....	211	174	169		5	33	5	14	10	12 12	4 40	16 52
North Branch.....	56	42	38	1-2	1-2	42	1	14		10 63	1 09	12 32
Northport.....	86	48	40		1	48		13				
Northville.....	99	55	50		2	27	5	11				
Olivet.....	41	35	31		1	35	2			8 23	3 10	11 33
Oscoda.....	119	53	53		2	28		12				
Otsego.....	107	96	90		2	48	4	10				
Ovid.....	105	89	63		2	44	6	10	9			
Owosso.....	298	218	195	2	4	36		14	5			
Oxford.....	64	43	33		2	24	2	13				
Parma.....	65	51	50	2		26	30	15				
Paw Paw.....	150	115	110		2 1-2	46	13			8 13		
Perry.....	45	28	35		1	23	3	12	8			
Pontiac.....	286	223	215	1 1-3	6 1-2	23	15	14	3	16 01	6 01	22 01
Port Huron.....	272	213			6	35	15	14				
Pottersville.....	76	42	42		1	42		12				
Reed City.....	120	100	88	1	2	33		14				
Rockford.....	68	63	60	1		63	3	13		6 35		
Rockland.....	62	55	43	1	1	27		12	5	20 35	3 69	24 04
St. Charles.....	78	44	43		1	44		9		7 95		
St. Clair.....	184	110	98		2 4-5	39	1	13				



TABLE XX.—Continued.

Districts.	Enrollment in Department.	Average No. Belonging.	Average Daily Attendance.	No. of Men Teachers.	No. of Women Teachers.	Av. No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Av. Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
St. Johns .....	230	152	145	8	3-11	50	23	---	---	\$9 06	\$3 36	\$12 94
St. Louis .....	142	121	110	---	8	37	10	15	---	8 60	2 08	10 68
Saline .....	100	74	69	---	2	37	14	18	6	9 86	---	---
Sand Beach .....	98	69	68	---	2	34	5	---	---	9 80	2 38	12 66
Sand Lake .....	88	30	24	---	1	30	---	13	---	3 00	3 15	11 15
Sault Ste. Marie .....	110	57	50	1-9	1	52	2	15	---	11 84	4 28	16 22
Sparta .....	79	71	64	---	1 1-3	51	---	13	---	---	---	---
Spring Lake .....	227	179	159	1	4	45	2	12	9	9 79	1 39	11 18
Springport .....	42	30	30	---	1	30	1	14	---	3 73	12 54	14 37
Stanton .....	94	75	69	---	2	37	---	14	---	10 11	2 50	12 71
Summerfield .....	40	35	25	---	1	35	---	---	---	---	---	---
Tawas City .....	67	60	55	---	2	27	---	---	---	---	---	---
Three Oaks .....	100	84	70	---	2	42	1	---	---	8 00	---	---
Three Rivers .....	157	94	80	---	---	39	4	---	---	---	---	---
Vassar .....	108	79	64	1-9	3	40	2	---	---	---	---	---
Vermontville .....	69	44	37	---	1	44	3	15	6	12 00	70	12 70
Wayland .....	95	63	54	---	1	63	20	12	---	---	---	---
West Bay City .....	423	423	375	2	8	54	2	14	6	8 63	3 63	12 26
Whitehall .....	119	91	83	1	1	45	4	14	6	10 18	3 72	13 90
Williamston .....	105	78	71	---	2	39	1	---	---	---	---	---
Wyandotte .....	112	87	83	---	3	29	---	14	---	14 30	2 50	16 80
Ypsilanti .....	254	193	177	---	5	39	7	---	---	---	---	---
Zilwaukee .....	68	53	38	---	1	53	2	---	---	---	---	---

TABLE XXI.

*Statistics of the Primary Department of One Hundred and Sixty Graded School Districts, Compiled from Reports of Superintendents and Principals, for the School Year 1885-6.*

Districts.	Enrollment in Department.	Average Number Belonging.	Average Daily Attendance.	Number of Men Teachers.	Number of Women Teachers.	Average No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Average Age of Class Promot'd		Cost per Capita for Instruction.	Cost per Capita for Incidental.	Total cost per Capita.
								Years.	Months.			
Adrian.....	999	512	482	1-2	14	87	4	11	---	\$10 31	\$3 64	\$13 95
Albion.....	512	319	309	-----	8	39	4	9	3	8 65	4 11	12 76
Allegan.....	410	290	274	-----	6.83	42	-----	---	---	---	---	---
Alma.....	285	182	146	1	3	61	-----	11	3	5 44	---	---
Almont.....	158	104	95	-----	1 2-3	62	9	---	---	4 81	1 34	6 15
Alpena.....	1,386	682	642	-----	16 1-2	44	-----	11	6	9 39	5 24	14 63
Ann Arbor.....	854	689	658	-----	17	40	26	10	3	9 43	3 22	12 65
Armada.....	98	66	63	-----	1 1-2	44	2	10	4	9 54	1 17	10 61
Atlantic Mine.....	90	74	60	-----	1	74	-----	8	---	10 34	15 09	26 05
Augusta.....	112	95	90	-----	1	95	1	11	2	---	---	---
Bad Axe.....	120	89	68	-----	1	89	-----	9	---	---	---	---
Bancroft.....	65	40	50	-----	1	40	-----	---	---	---	---	---
Bangor Tp. No. 2 fl.....	110	70	66	-----	---	---	1	---	---	---	---	---
Bath.....	59	59	34	-----	1	59	-----	---	---	2 71	---	---
Battle Creek.....	1,407	848	776	1-3	21	40	6	11	---	8 01	16 66	24 67
Belleville.....	59	49	42	1	-----	49	1	9	---	4 05	---	---
Berrien Springs.....	62	60	43	-----	1	60	-----	9	---	7 60	6 29	13 89
Big Rapids.....	987	600	535	-----	14	46	-----	9	6	---	---	---
Birmingham.....	209	125	105	-----	2	62	9	9	6	5 06	2 54	7 62
Blissfield.....	71	45	48	-----	1	45	-----	8	6	---	---	---
Bloomingsdale.....	74	61	50	-----	1	61	2	12	---	---	---	---
Brighton.....	120	73	65	-----	2	36	-----	---	---	---	---	---
Buchanan.....	298	229	213	-----	4	57	2	---	---	7 51	2 74	10 25
Burr Oak.....	110	106	---	-----	3	35	1	---	---	---	---	---
Byron.....	65	45	33	-----	1	45	2	8	---	6 22	1 15	7 37
Cadillac.....	683	363	331	1-2	5 1-2	60	1	---	---	7 61	3 51	11 12
Calumet.....	1,506	1,048	881	3 1-3	16	55	-----	11	7	---	---	---
Capac.....	75	43	65	-----	1	43	-----	---	---	4 73	11 22	15 94
Caro.....	292	206	183	-----	4	51	3	10	---	7 35	3 85	11 20
Clarkston.....	34	30	37	-----	1	30	-----	---	---	---	---	---
Coldwater.....	655	411	388	-----	9	45	-----	---	---	---	---	---

TABLE XXI.—Continued.

Districts.	Enrollment in Department.	Average Number Belonging.	Average Daily Attendance.	Number of Men Teachers.	Number of Women Teachers.	Average No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Average Age of Class Promoted.		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Carson City.....	186	105	102	.....	2	52	.....	9	6	\$4 50	.....	.....
Cass City.....	56	40	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
Cassopolis.....	123	120	101	.....	8	43	3	9	4	.....	.....	.....
Cedar Springs.....	103	86	84	.....	2	.....	.....	8	.....	8 95	\$4 25	\$13 20
Centerville.....	92	63	55	.....	2	31	.....	10	.....	.....	.....	.....
Charlotte.....	675	396	374	9-17	9	44	17	10	.....	10 02	2 42	12 44
Cheboygan.....	194	87	79	.....	2	43	1	10	.....	7 26	2 30	9 56
Chelsea.....	216	172	162	.....	4	43	2	11	9	.....	.....	.....
Clare.....	139	79	75	.....	2	39	.....	.....	.....	.....	.....	.....
Colon.....	107	56	51	.....	1	56	.....	.....	.....	5 71	.....	.....
Concord.....	106	85	81	.....	2	42	1	12	6	.....	.....	.....
Constantine.....	188	110	101	.....	2	55	.....	.....	.....	9 82	1 23	11 04
Crystal Falls.....	124	70	61	.....	1 2-3	42	1	10	.....	10 70	4 08	14 74
Dansville.....	60	54	43	.....	1 1-3	40	.....	9	.....	.....	.....	.....
Detroit.....	12,953	9,623	9,279	2	196.5	51	.....	12	6	10 94	3 78	14 72
Dexter.....	153	131	115	.....	3	44	.....	11	.....	5 57	2 77	8 34
Douglas.....	55	41	31	.....	1	41	.....	.....	.....	.....	.....	.....
Dowagiac.....	335	219	213	.....	5	44	.....	7	8	8 38	9 36	17 87
Dundee.....	201	120	113	.....	3	40	.....	9	.....	6 25	50	6 75
East Blissfield.....	101	63	53	1	.....	63	.....	9	.....	.....	.....	.....
East Saginaw.....	3,136	2,306	2,091	2 2-3	45 2-3	49	1	7	.....	9 79	4 49	14 23
Eaton Rapids.....	235	180	161	.....	4	45	.....	10	11	7 62	5 07	12 69
Edmore.....	151	85	75	.....	1	85	.....	.....	.....	.....	.....	.....
Elk Rapids.....	207	173	172	.....	5	36	.....	.....	.....	.....	.....	.....
Escanaba.....	189	153	114	.....	3	51	.....	8	.....	.....	.....	.....
Ewart.....	230	253	215	.....	3	33	.....	11	.....	5 76	89	6 55
Farmington.....	31	26	20	.....	1	26	.....	9	.....	.....	.....	.....
Fenton.....	246	172	153	.....	4	43	1	10	7	8 72	.....	.....
Ferrysburg.....	66	45	35	.....	5-9	63	.....	.....	.....	.....	.....	.....
Flint.....	1,451	734	684	.....	13	41	4	11	.....	9 59	3 85	13 44
Fowlerville.....	137	141	140	.....	3	36	.....	10	.....	.....	.....	.....
Frankfort.....	205	137	120	.....	3	46	.....	10	11	7 58	2 42	10 00
Franklin.....	72	53	40	.....	1	53	.....	9	.....	5 62	2 60	10 22
Galesburg.....	85	82	78	.....	2	41	3	10	.....	8 00	1 56	9 56
Gaylord.....	33	71	39	.....	1	71	2	9	.....	.....	.....	.....
Grand Haven.....	1,032	606	619	.....	13	51	.....	10	10	7 33	3 61	11 44

TABLE XXI.—Continued.

Districts.	Enrollment in Department.	Average Number Belonging.	Average Daily Attendance.	Number of Men Teachers.	Number of Women Teachers.	Average No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Average Age of Class Promot'd		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Grand Rapids Tp. No. 1.	174	142	148	.....	1	.....	.....	.....	.....	\$7 00	\$8 38	\$10 38
Grass Lake .....	180	65	55	.....	2	32	.....	10	.....	.....	.....	.....
Greenville.....	501	326	312	.....	7	46	.....	9	6	8 89	8 69	12 58
Hancock.....	415	268	217	7-20	6	44	.....	.....	.....	6 11	.....	.....
Hanover .....	80	68	55	.....	1	.....	7	11	.....	.....	.....	.....
Hart .....	107	87	76	.....	1	87	3	.....	.....	.....	.....	.....
Hastings.....	379	256	227	.....	6	42	3	10	.....	8 14	2 44	10 58
Holland City.....	623	479	449	.....	8	60	4	10	8	5 91	2 63	8 54
Horton.....	36	30	29	.....	1	30	2	9	.....	7 00	1 85	8 85
Houghton.....	674	523	472	2	10	44	1	.....	.....	12 07	12 35	24 42
Howard City.....	135	110	102	.....	2	55	3	12	.....	.....	.....	.....
Howell.....	402	238	211	.....	4	58	.....	.....	.....	.....	.....	.....
Hudson .....	181	130	130	.....	3	40	2	9	.....	7 40	2 70	10 10
Hudson Tp. No. 5....	55	.....	45	.....	.....	.....	.....	.....	.....	.....	.....	.....
Imlay City.....	304	149	146	.....	3	50	.....	.....	.....	.....	.....	.....
Ionia.....	780	459	426	3-5	12	38	9	.....	.....	.....	.....	.....
Iron Mountain.....	991	469	387	.....	9	50	.....	.....	.....	8 75	4 09	12 84
Jackson, Dist. 1.....	1,382	873	787	.....	20	44	19	.....	.....	10 86	4 17	14 53
Jonesville.....	155	47	.....	.....	2	27	2	11	.....	15 20	.....	.....
Kalamazoo.....	2,131	1,316	1,211	1-3	34	39	5	11	4	10 07	3 15	13 22
Kalkaska .....	106	66	47	.....	2	33	.....	.....	.....	12 12	.....	.....
Lainburg .....	72	54	39	.....	1	54	.....	.....	.....	6 20	68	6 88
Lake Linden.....	673	323	294	.....	9	37	.....	10	.....	.....	.....	.....
Lake View.....	126	80	70	.....	1	80	.....	9	.....	.....	.....	.....
L'Ansee.....	158	158	132	.....	3	48	.....	.....	.....	.....	.....	.....
Lapeer.....	511	314	305	.....	8	30	6	.....	.....	8 30	1 50	9 80
Leslie.....	148	81	79	.....	2	40	.....	.....	.....	5 30	1 16	6 46
Lowell .....	300	170	158	.....	4	43	.....	10	.....	7 31	2 83	10 14
Lexington.....	122	113	90	.....	2	57	1	9	.....	.....	.....	.....
Lyons.....	111	85	78	.....	1 1-4	68	.....	.....	.....	.....	.....	.....
Marcellus.....	71	56	49	.....	1	56	2	.....	.....	.....	.....	.....
Marine City .....	139	100	92	.....	2	46	.....	7	.....	5 00	3 12	8 12
Marquette.....	915	623	558	.....	11 1-6	56	2	.....	.....	.....	.....	.....
Mason.....	334	189	184	.....	5 1-2	40	.....	12	.....	.....	.....	.....
Mendon .....	96	76	61	.....	1 2-3	48	4	9	.....	7 69	2 17	9 86
Metamora .....	54	33	32	.....	1	33	4	9	2	.....	.....	.....

TABLE XXI.—Continued.

Districts.	Enrollment in Department.	Average Number Belonging.	Average Daily Attendance.	Number of Men Teachers.	Number of Women Teachers.	Average No. of Pupils to each Teacher.	No. of Non-Resident Pupils.	Average Age of Class Promot'd		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Middleville.....	90	80	73									
Midland.....	412	209	181	4		52		10		\$9 00	\$4 75	\$13 75
Milford.....	161	114	102	3		38	1	10	1	6 33	3 68	10 01
Monroe.....	340	240	205	5		48	11	10				
Mt. Clemens.....	568	352	309	7							3 14	
Mt. Pleasant.....	238	175	142	4		43						
Muir.....	74	45	45	1		45				6 62		
Napoleon.....	62	46		1			1	9				
National Mine.....	80	71	42	1		71		8	6			
Newaygo.....	222	150	110	2	1-2	60		10				
New Buffalo.....	70	73	59							4 57	1 92	6 49
New Haven.....	40	25	22	1		25		8		7 20		
Niles.....	675	455	417	13		35	1	10	6	10 58	4 40	14 98
North Branch.....	117	75	68	1	1-2	50	2	10		6 15	1 69	7 84
Northport.....	31	29	25	1		25						
Northville.....	162	108	107	2		54	2	9				
Olivet.....	60	44	37	1		37				4 91	3 10	8 01
Oscoda.....	351	189	189	4		48	7	10				
Otsego.....	142	95	91	2		47						
Ovid.....	285	242	140	4		43	2	9				
Owosso.....	700	408	412	1	8	51		10	6			
Oxford.....	124	94	67	2		47	1	8				
Parma.....	139	129	109	2		64	9	14				
Paw Paw.....	159	124	118	2	1-2	50	8			6 92		
Perry.....	62	83	36	1		33	2	8	8			
Pontiac.....	665	455	441	1-3	9 1-2	46	4	11	3	8 59	6 01	14 60
Port Huron.....	1,902	1,304			25	75		10				
Pottersville.....	91	54	50	1		54		10				
Reed City.....	270	220	195	1	3	55		10				
Rockford.....	171	118	107	2		59	3	11				
Rockland.....	99	90	58	2		45		8	3	9 11	3 69	12 80
St. Charles.....	102	51	47	1		51				6 86		
St. Clair.....	343	269	241	5	4-5	46						
St. Johns.....	485	285	269	7	7-11	41		11		10 07	3 85	13 92
St. Louis.....	331	301	271	6		50	4	11		7 50	2 08	9 58
Saline.....	187	105	99	2		53	1	8	9	6 09		

## PRIMARY SCHOOL STATISTICS.

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TABLE XXI.—*Continued.*

Districts.	Enrollment in Department.	Average Number Belonging.	Average Daily Attendance.	Number of Men Teachers.	Number of Women Teachers.	No. of Non-Resident Pupils.	Average No. of Pupils to each Teacher.	Average Age of Class Promot'd		Cost per Capita for Instruction.	Cost per Capita for Incidentals.	Total cost per Capita.
								Years.	Months.			
Sand Beach.....	184	112	112	.....	2	56	1	.....	.....	\$4 98	\$2 86	\$7 79.
Sand Lake.....	56	50	40	.....	1	50	1	10	.....	3 00	8 15	11 15
Sault Ste. Marie.....	451	231	196	5-96	6	40	.....	12	.....	6 40	4 88	10 78.
Sparta.....	74	66	61	.....	1 1-3	43	.....	9	.....	.....	.....	.....
Spring Lake.....	302	192	174	1	4	48	1	8	3/4	9 79	1 89	11 18
Springport.....	54	43	42	.....	1	37	.....	11	.....	12 54	.....	.....
Stanton.....	348	239	209	.....	6	40	.....	11	.....	.....	.....	10 56
Summerfield.....	60	55	45	.....	1	55	.....	.....	.....	.....	.....	.....
Tawas City.....	186	72	69	.....	1	72	.....	.....	.....	.....	.....	.....
Three Oaks.....	66	60	47	.....	1	60	.....	.....	.....	.....	.....	.....
Three Rivers.....	275	200	186	.....	6	35	.....	.....	.....	.....	.....	.....
Vassar.....	363	218	181	1-8	3	71	.....	.....	.....	.....	.....	.....
Vermontville.....	115	73	66	.....	2	48	.....	10	.....	6 12	50	6 62
Wayland.....	84	81	52	.....	2	40	7	8	.....	.....	.....	.....
West Bay City.....	1,322	1,322	1,451	.....	21	86	87	11	6	4 55	3 68	8-18.
Whitehall.....	338	261	244	.....	5	52	.....	10	7	7 49	3 72	11 21.
Williamston.....	170	120	103	.....	2	60	.....	.....	.....	.....	.....	.....
Wyandotte.....	262	252	234	.....	8	31	.....	10	.....	10 18	2 50	12 68.
Ypsilanti.....	579	410	375	1	11	37	.....	.....	.....	.....	.....	.....
Zilwaukee.....	183	152	94	.....	2	76	2	.....	.....	.....	.....	.....

SUPERINTENDENT'S REPORT.

TABLE XXII.  
Receipts and Expenditures at Teachers' Institutes for the Calendar Year 1886.

Counties.	Locations.	Dates.	Receipts.		Disbursements.			
			County Fund.	State Fund.	Compensation of Instructors.	Expenses of Instructors.	Other Expenses.	Total.
Totals.....			\$8,273 01	\$1,753 53	\$6,618 23	\$2,414 15	\$1,099 16	\$10,131 54
Alcona.....	Harrisville.....	Aug. 23-27.....	823 00	\$90 00	853 65	\$29 35	35 00	888 00
Allegan (a).....	Allegan.....	Apr. 5-9.....	209 83	.....	120 00	49 69	40 14	209 83
Allegan (b).....	Wayland.....	Oct. 25-29.....	167 90	.....	120 00	17 00	20 90	167 90
Alpena.....	Alpena.....	Aug. 30-Sept. 3.....	64 00	60 00	79 88	35 20	8 87	124 00
Antrim.....	Bellaire.....	Oct. 25-29.....	78 00	40 00	68 00	42 00	8 00	118 00
Arenac.....	Sterling.....	Nov. 8-12.....	36 50	60 00	72 66	12 50	11 00	95 50
Barry.....	Hastings.....	Aug. 23-27.....	127 00	.....	90 00	33 05	13 95	127 00
Bay.....	Bay City.....	Mar. 29-Apr. 2.....	55 50	54 00	80 00	14 15	15 35	109 50
Benzie.....	Frankfort.....	Aug. 2-6.....	49 00	60 00	71 10	30 00	7 90	109 00
Berrien.....	Niles.....	Aug. 16-20.....	159 98	.....	90 00	54 23	15 65	159 98
Branch.....	Coldwater.....	Aug. 2-6.....	147 92	.....	90 00	33 80	24 12	147 92
Calhoun (c).....	Albion.....	Mar. 29-Apr. 2.....	159 95	.....	120 00	11 45	28 50	159 95
Calhoun (d).....	Marshall.....	Aug. 30-Sept. 3.....	160 53	.....	100 00	33 70	26 83	160 53
Cass.....	Cassopolis.....	July 26-30.....	165 50	.....	110 00	28 75	16 75	165 50
Charlevoix.....	Charlevoix.....	Sept. 6-10.....	70 50	60 00	68 68	52 69	9 13	130 50
Cheboygan.....	Cheboygan.....	Aug. 23-27.....	40 50	60 00	47 79	46 90	5 81	100 50
Clinton.....	St. Johns.....	Aug. 30-Sept. 3.....	157 98	.....	100 00	37 08	20 85	157 98
Crawford.....	.....	.....	34 00	.....	74 00	19 00	9 00	108 00
Rosecommon.....	Rosecommon.....	Feb. 1-5.....	8 00	60 00	.....	.....	.....	.....

# RECEIPTS AND EXPENDITURES AT INSTITUTES.

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Eaton.....	Charlotte.....	Aug. 23-27.....	144 87	90 00	32 02	22 85	144 87
Emmet.....	Petokey.....	Aug. 30-Sept. 3.....	48 00	79 75	38 14	10 11	128 00
Genesee.....	Grand Blanc.....	Aug. 23-27.....	160 85	120 00	16 10	14 25	160 85
Gladwin.....	Gladwin.....	July 23-30.....	18 75	50 00	18 75	10 00	78 75
Grand Traverse.....	Traverse City.....	Aug. 16-20.....	78 00	90 00	19 25	11 25	120 50
Gratiot.....	Alma.....	Aug. 23-27.....	127 08	110 00	61 83	15 20	127 08
Hilledale.....	Hilledale.....	Aug. 23-27.....	120 00	90 00	25 85	14 15	120 00
Houghton.....	Calumet.....	Aug. 23-27.....	79 00	75 47	57 40	14 63	147 50
Keweenaw.....	}		8 50				
Huron.....	Port Hope.....	July 23-30.....	85 00	40 00	35 90	15 90	141 80
Ingham.....	Mason.....	Aug. 9-13.....	179 45	120 00	31 05	18 40	179 45
Ionia.....	Ionia.....	Aug. 23-27.....	181 00	120 00	51 00	10 00	181 00
Iosco.....	East Tawas.....	Oct. 4-8.....	60 00	80 00	21 20	15 00	116 20
Isabella.....	Mt. Pleasant.....	Aug. 30-Sept. 3.....	108 00	90 00	42 50	15 50	146 00
Jackson.....	Springport.....	Aug. 23-27.....	160 00	90 00	26 10	23 90	160 00
Kalamazoo.....	Augusta.....	Aug. 2-6.....	126 90	90 00	17 90	19 00	126 90
Kalkaska.....	Kalkaska.....	Oct. 11-15.....	50 00	63 85	39 40	6 75	110 00
Kent (e).....	Sparta.....	Mar. 23-26.....	128 15	90 00	14 30	23 85	128 15
Kent (f).....	Rockford.....	Aug. 16-20.....	164 25	110 00	35 75	18 50	164 25
Lake.....	Chase.....	Nov. 8-12.....	56 50	72 75	38 75	5 00	116 50
Lapeer.....	North Branch.....	Aug. 23-27.....	153 34	90 00	40 90	22 44	153 34
Leelanaw.....	Leland.....	Aug. 16-21.....	45 00	56 29	41 45	7 26	105 00
Lenawee.....	Adrian.....	Aug. 23-27.....	184 80	120 00	33 65	21 15	184 80
Livingston.....	Howell.....	Aug. 2-6.....	129 85	100 00	13 50	16 35	129 85
Macomb.....	Romeo.....	Apr. 5-9.....	115 50	90 00	13 75	18 00	121 75
Manistee.....	Bear Lake.....	Apr. 12-16.....	84 50	74 61	39 05	10 84	124 50

a Institute held at Allegan, Apr. 5-9.  
 b " " Wayland, Oct. 25-29.  
 c Institute held at Albion, Mar. 29-Apr. 2.  
 d " " Marshall, Aug. 30-Sept. 3.  
 e Institute held at Sparta, Mar. 22-26.  
 f " " Rockford, Aug. 16-20.



SUPERINTENDENT'S REPORT.

TABLE XXII.—Continued.

Counties.	Locations.	Dates.	Receipts.		Disbursements.			
			County Fund.	State Fund.	Compensation of Instructors.	Expenses of Instructors.	Other Expenses.	Total.
Marquette	Jahreming	Aug. 30-Sept. 3	\$122 69	.....	66 80	246 59	\$9 30	\$122 69
Mason	Ludington	Sept. 13-17	83 00	\$90 00	90 00	37 50	15 50	145 00
Mecosta	Big Rapids	Aug. 22-27	98 00	20 00	67 95	36 25	14 80	119 00
Menominee	Iron Mountain	Aug. 22-27	50 00	60 00	54 00	50 00	6 00	110 00
Midland	Midland	Aug. 22-27	74 00	50 00	88 05	21 16	14 79	124 00
Monroe	Dundee	Aug. 16-20	150 50	.....	90 00	47 15	13 35	150 50
Montcalm	Greenville	Aug. 9-13	167 05	.....	110 00	37 35	19 70	167 05
Muskegon	Casnovia	Aug. 16-20	93 50	30 00	90 00	28 50	5 00	123 50
Newaygo	Newaygo	Oct. 25-29	97 00	24 80	90 00	21 30	10 30	121 60
Oakland	Birmingham	Aug. 16-20	178 90	.....	90 00	52 40	26 50	178 90
Oceana	Hart	Aug. 22-27	110 00	14 18	90 00	22 13	11 05	124 18
Ogemaw	West Branch	Oct. 4-8	43 50	60 00	66 67	27 65	9 18	103 50
Ontonagon	Ontonagon	Aug. 30-Sept. 3	56 00	60 00	78 10	27 90	.....	116 00
Oceola	Evart	Aug. 2-6	84 00	40 00	90 00	24 00	10 10	124 00
Otsego	Gaylord	Aug. 22-27	37 00	50 00	50 00	23 10	10 90	87 00
Ottawa	Ottawa	Apr. 5-9	143 31	.....	90 00	39 31	14 00	143 31
Presque Isle	Rogers City	Aug. 22-27	51 00	60 00	58 89	41 25	10 86	111 00
Saginaw	Saginaw City	Aug. 16-27	222 20	.....	225 00	37 80	29 50	222 30
St. Clair	St. Clair	Aug. 30-Sept. 3	118 80	.....	90 00	18 35	10 45	118 80
St. Joseph	Three Rivers	Aug. 16-20	136 25	.....	90 00	23 60	17 65	136 25
Sanilac	Croswell	Mar. 15-19	134 70	.....	90 00	32 45	12 25	134 70
Schoolcraft	Manistiquie	Aug. 22-27	41 00	60 00	80 00	10 50	10 50	101 00

# RECEIPTS AND EXPENDITURES AT INSTITUTES.

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Shiawassee.....	Corunna.....	Aug. 22-27.....	145 25	.....	90 00	89 65	15 60	145 25
Tuscola.....	Caro.....	Aug. 22-27.....	137 15	.....	90 00	29 40	17 75	137 15
Van Buren.....	Decatur.....	Aug. 22-Sept. 3.....	299 98	.....	225 00	50 23	24 75	299 98
Washtenaw.....	Ypsilanti.....	Aug. 16-20.....	176 95	.....	185 00	19 50	22 45	176 95
Wayne.....	Wayne.....	July 26-Aug. 6.....	389 90	.....	235 00	99 90	35 00	389 90
Wexford.....	Cadillac.....	Mar. 29-Apr. 2.....	84 00	54 00	90 00	34 00	14 00	138 00

TABLE XXIII.

*Local Committees, Conductors, and Instructors at Teachers' Institutes for the Calendar Year 1886.*

Counties.	Local Committees.	Conductors.	Assistant Instructors.
Alcona.....	C. P. Reynolds.....	F. S. Fitch.....	W. H. Honey.
Allegan (a)....	W. B. Garvin.....	A. E. Haynes.....	A. Lodeman, Mrs. A. M. Garrigues.
Allegan (b)....	J. W. Humphrey.....	J. M. Ballou .....	J. W. Humphrey, Metta C. Rawson, Alex. Winchell.
Alpena.....	E. L. Little.....	J. W. Simmons.....	F. S. Fitch.
Antrim.....	J. A. Harriman.....	H. A. Ford.....	Mrs. Kate B. Ford.
Arenac.....	Thos. Inglis.....	H. A. Ford .....	A. E. Kay, E. J. Wiley.
Barry.....	Chas. H. Cole.....	Austin George.....	E. M. Russell.
Bay.....	I. W. Morley .....	W. H. Payne .....	I. W. Morley.
Benzie.....	Mrs. Rose Woodward.	E. P. Church .....	C. T. Grawn.
Berrien.....	J. L. Lucas.....	H. King.....	C. W. Pickell.
Branch.....	H. E. King.....	C. F. R. Bellows.....	F. A. Barbour.
Calhoun (c)...	C. W. Dalrymple.....	H. R. Pattengill.....	E. C. Thompson, Delos Fall, L. R. Fiske.
Calhoun (d)...	B. F. Welch.....	H. A. Ford.....	L. R. Halsey, J. H. Kellogg, J. S. Estabrook, Kate B. Ford.
Cass.....	J. R. Boyd.....	R. W. Putnam .....	W. H. Cheever, G. A. Osinga.
Charlevoix...	H. M. Enos .....	W. H. Payne.....	L. A. McLouth.
Cheboygan....	W. E. Ransom.....	E. C. Thompson.....	F. O. Wickham.
Clinton.....	W. H. Brunson.....	Austin George.....	Livonia Parmenter, Jos. Estabrook.
Crawford ... }	G. L. Alexander.....	H. R. Pattengill.....	L. W. Lankenaw.
Roscommon }			
Eaton.....	M. Louise Jones .....	E. A. Strong.....	J. L. Lucas.
Emmet.....	F. W. Howe .....	Chas Kelsey.....	W. N. Ferris.
Genesee.....	J. K. Perry .....	I. N. Demmon.....	Wesley Sears, O. D. Thompson.
Gladwin.....	C. C. Fouch.....	N. H. Walbridge.	
G'd Traverse..	C. T. Grawn.....	E. P. Church .....	H. M. Enos.
Gratiot.....	O. J. Stilwell.....	Geo. Barnes.....	Theo. Nelson, N. A. Richards, C. W. Pickell.
Hilledale.....	W. C. Ginn.....	C. B. Thomas.....	Julia A. King.
Houghton ... }	E. T. Curtis.....	J. P. Vroman.....	Chas. Kelsey.
Keweenaw.. }			
Huron.....	Geo. H. Stafford.....	H. C. Rankin .....	T. S. Clarke.
Ingham.....	Emma Putnam.....	D. Howell.....	Theo. Nelson, H. R. Pattengill, M. Louise Jones.
Ionia.....	F. L. Moore.....	W. S. Perry.....	C. O. Hoyt, W. H. Merritt.

a Institute held at Allegan April 5-9.

b Institute held at Wayland October 25-29.

c Institute held at Albion March 29 to April 2.

d Institute held at Marshall August 30 to September 3.

TABLE XXIII.—Continued.

Counties.	Local Committees.	Conductors.	Assistant Instructors.
Iosco .....	S. B. Laird .....	H. C. Rankin .....	S. B. Laird.
Isabella .....	T. K. Jeffreys .....	W. D. Clizbe .....	C. W. Pickell.
Jackson .....	F. M. Harlow .....	Jos. Estabrook .....	Delos Fall.
Kalamazoo .....	J. W. Parkhurst .....	W. S. Perry .....	Leroy Halsey.
Kalkaska .....	G. R. Catton .....	W. H. Payne .....	I. N. Demmon.
Kent (a) .....	Jas. Chalmers .....	H. R. Pattengill .....	James Chalmers.
Kent (b) .....	C. R. Dockeray .....	A. E. Haynes .....	Jas. Chalmers, G. A. Ranney, C. R. Dockeray.
Lake .....	A. N. Demoray .....	H. C. Rankin .....	J. P. Vroman.
Lapeer .....	Geo. E. Bates .....	J. G. Plowman .....	J. N. McCall.
Leelanaw .....	Miss Jenney Possing .....	E. C. Thompson .....	J. T. Ewing.
Lenawee .....	A. E. Curtis .....	E. G. Walker .....	W. C. Hewitt, Mrs. A. M. Garrigues.
Livingston .....	Geo. Barnes .....	H. R. Pattingill .....	George Barnes, J. M. Ballou.
Macomb .....	O. D. Thompson .....	I. N. Demmon .....	O. D. Thompson.
Manistee .....	Geo. Crook .....	Jos. Estabrook .....	H. C. Rankin.
Marquette .....	Harlow Olcott .....	A. E. Haynes .....	H. M. Slauson.
Mason .....	S. N. Hill .....	Jos. Estabrook .....	C. W. Pickell.
Mecosta .....	S. W. Baker .....	H. A. Ford .....	F. W. Arbury.
Menominee .....	O. H. Chamberlain .....	H. C. Rankin .....	John Northmore.
Midland .....	C. M. Thompson .....	E. A. Wilson .....	C. L. Bemis.
Monroe .....	L. B. Smith .....	O. D. Thompson .....	W. J. Cox.
Montcalm .....	E. P. Church .....	I. N. Demmon .....	E. P. Church, O. D. Thompson, Theo. Nelson.
Muskegon .....	A. D. Chisholm .....	Austin George .....	E. L. Briggs.
Newaygo .....	Tyson Smith .....	I. N. Demmon .....	C. M. McLean.
Oakland .....	W. C. Hull .....	Jos. Estabrook .....	H. R. Pattengill, Thos. Nelson.
Oceana .....	F. E. Young .....	J. R. Miller .....	Stuart Mac Kibbin.
Ogemaw .....	F. L. Snodgrass .....	H. A. Ford .....	Mrs. Kate B. Ford.
Ontonagon .....	J. S. Monroe .....	J. P. Vroman .....	N. W. Haire.
Oscoda .....	N. H. Walbridge .....	S. W. Baker .....	J. N. McCall.
Otsego .....	Henry Whitley .....	D. E. Haskins.	
Ottawa .....	J. W. Cupples .....	W. H. Payne .....	H. R. Pattengill.
Presque Isle .....	E. Erskine, Jr .....	J. W. Simmons .....	L. A. McLouth.
Saginaw .....	S. G. Burkhead .....	C. F. R. Bellows .....	J. Montgomery, S. G. Burkhead.
St. Clair .....	Josiah Smith .....	J. Montgomery .....	Julia A. King.
St. Joseph .....	W. H. Cheever .....	Wealey Sears .....	M. Louise Jones.
Sanilac .....	J. E. Lee .....	H. A. Ford .....	W. D. McQuisten, J. M. Pile.
Schoolcraft .....	O. B. Weed .....	A. E. Haynes .....	O. B. Weed.
Shiawassee .....	A. D. McIntyre .....	W. H. Payne .....	John Goodison.
Tuscola .....	E. J. Darbee .....	H. R. Pattengill .....	E. M. Plunkett.

a Institute held at Sparta March 23-26.

b Institute held at Rockford August 16-20.

TABLE XXIII.—*Continued.*

Counties.	Local Committees.	Conductors.	Assistant Instructors.
Van Buren....	D. C. Pierce.....	H. King.....	O. E. Aleshire, C. B. Hall.
Washtenaw ..	R. W. Putnam.....	R. W. Putnam .....	E. M. Fouts, J. M. Ballou, W. S. Perry, Mrs. A. M. Garrigue.
Wayne.....	Cholett Cady .....	D. Howell.....	J. W. Humphrey, J. A. Sinclair, J. M. Ballou.
Wexford.....	A. S. Hall.....	E. B. Fairfield, Jr.	C. W. Pickell.

TABLE XXIV.

*Enrollment at Teachers' Institutes for the Calendar Year 1886.*

Counties.	Whole No. of Teachers required to sup- ply the Schools.	Number Enrolled.			Kinds and Grades of Certificates held by Members.						No. without experi- ence in Teaching.	No. having received Normal Instruction.	Average Attendance each half day.	
		Men.	Women.	Total.	State.	Normal.	First.	Second.	Third.	Special.				
Totals.....	71	9,511	1,915	5,017	6,932	28	87	289	478	4,079	89	1,907	1,086	66.9
Alcona.....	28	10	11	21	-----	-----	-----	1	12	1	9	1	11.1	
Allegan (a).....	290	26	102	128	2	1	3	18	72	-----	35	28	92.5	
Allegan (b).....	-----	55	78	133	2	1	1	15	73	2	38	8	106.	
Alpena.....	69	9	42	51	-----	2	1	6	27	-----	14	2	39.1	
Antrim.....	74	13	33	46	1	-----	5	1	29	-----	10	20	33.	
Arenac.....	24	11	29	40	-----	1	5	3	18	1	12	8	29.5	
Barry.....	168	26	66	92	-----	3	4	10	61	1	15	13	49.	
Bay.....	151	20	110	130	-----	1	18	14	63	-----	39	2	75.	
Benzie.....	43	17	59	76	-----	-----	1	3	41	1	34	6	66.	
Berrien.....	219	46	133	179	-----	1	13	9	108	1	47	58	98.	
Branch.....	171	41	111	152	-----	2	5	38	73	1	54	24	95.8	
Calhoun (c).....	246	45	145	190	-----	1	9	9	89	9	81	23	152.	
Calhoun (d).....	-----	20	74	94	-----	-----	6	6	65	1	25	8	65.5	
Cass.....	186	38	71	109	1	4	4	4	75	-----	29	5	74.	
Charlevoix.....	71	6	36	42	-----	-----	1	5	27	-----	9	-----	23.	
Cheboygan.....	54	19	39	58	-----	1	7	9	27	2	11	11	40.3	
Clinton.....	158	46	118	164	-----	2	4	19	106	-----	37	24	114.	
Crawford.....	43	22	33	55	1	-----	1	5	25	1	22	8	40.6	
Rosecommon.....	11													
Eaton.....	190	44	120	164	-----	-----	5	6	105	-----	48	25	104.8	
Emmet.....	75	32	64	96	-----	2	7	7	49	2	20	14	52.7	
Genesee.....	221	40	61	101	-----	-----	4	5	59	1	29	4	62.6	
Gladwin.....	22	5	34	39	-----	-----	2	1	21	1	14	5	34.4	
G'd Traverse.....	74	12	53	65	-----	-----	2	4	46	-----	12	18	43.5	
Gratiot.....	143	53	97	150	-----	-----	5	5	115	1	32	8	120.4	
Hillsdale.....	200	46	155	201	-----	-----	6	18	114	6	57	25	146.	
Houghton.....	93	14	61	75	1	8	3	2	34	-----	30	19	51.	
Keweenaw.....	14													

a Institute at Allegan, April 5-9.

b Institute at Wayland, October 25-29.

c Institute at Albion, March 29-April 2.

d Institute at Marshall, August 30-September 3.

TABLE XXIV.—Continued.

Counties.	Whole No. of Teachers required to supply the Schools.	Number Enrolled.			Kinds and Grades of Certificates held by Members.						No. without experience in Teaching.	No. having received Normal Instruction.	Average Attendance each half day.
		Men.	Women.	Total.	State.	Normal.	First.	Second.	Third.	Special.			
Huron.....	119	27	43	70	1	1	4	8	37	1	18	7	60.
Ingham.....	194	56	147	203			4	12	124		63	26	132.
Ionia.....	180	35	129	164		4	1	3	124		32	26	101.1
Iosco.....	39	6	25	31		2	4	2	19	2	2	9	27.
Isabella.....	97	30	50	80		1	6	5	52	2	16	6	63.4
Jackson.....	241	45	88	133			5	4	70	1	53	7	90.
Kalamazoo.....	214	28	75	103	2	2	2	9	65		23	17	68.4
Kalkaska.....	53	10	37	47			3	5	21	10	8	2	39.
Kent (a).....	440	68	136	203			7	10	96	9	81	18	151.
Kent (b).....		43	125	168		1	6	11	104	3	50	17	117.4
Lake.....	52	7	36	43		1	4	1	35		2	2	32.
Lapeer.....	168	23	35	58	1	2	4	2	39		20	11	45.1
Leelanaw.....	55	6	18	24	2	1	1		11	1	5		16.5
Lenawee.....	274	34	92	126				6	95		30	11	103.
Livingston.....	155	43	84	127		1	3	2	76	20	25	20	81.1
Macomb.....	146	27	51	78		1	3	7	57		9	5	54.5
Manistee.....	90	25	55	80				3	45	1	35	3	69.3
Marquette.....	101	11	71	82	1	3	7	6	41		30	9	74.
Mason.....	78	18	66	84		1	17	3	31	1	29	6	61.
Mecosta.....	119	22	67	89	1		1	7	42	1	30	7	57.3
Menominee.....	69	5	52	57	1	2	3	4	29	1	17	1	49.
Midland.....	66	10	60	70		1	5	4	35	4	22	17	54.
Monroe.....	159	35	88	123				14	75		34	29	82.1
Montcalm.....	175	11	84	95			2	6	64	3	23	5	69.5
Muskegon.....	175	16	45	61			7	6	29		19	14	41.7
Newaygo.....	114	23	64	87	1	1	4	5	53	8	16	12	63.7
Oakland.....	272	33	113	146		2	6	7	77	2	51	29	92.
Oceana.....	98	28	45	73	1		2	4	45	2	17	3	47.
Ogemaw.....	40	5	23	28	1		1		17		10	4	18.6
Ontonagon.....	21	2	11	13	1	1		2	8		1	1	11.
Osceola.....	100	8	39	47				4	32	1	10		36.
Otsego.....	41	19	21	40			1	5	15	7	7		29.6
Ottawa.....	132	20	59	79		1	6	11	43		13	5	52.
Presque Isle.....	30	14		14			5		2	1	6	1	6.4
Saginaw.....	294	44	127	171	1		4	7	101	1	43	34	103.3
St. Clair.....	213	12	55	67		1	2	7	47		14	6	40.5

a Institute at Sparta March 22-23.

b Institute at Rockford, August 16-20.

# ENROLLMENT AT TEACHERS' INSTITUTES.

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TABLE XXIV—Continued.

Counties.	Whole No. of Teachers required to supply the Schools.	Number Enrolled.			Kinds and Grades of Certificates held by Members.						No. without experience in Teaching.	No. having received Normal Instruction.	Average Attendance each half day.
		Men.	Women.	Total.	State.	Normal.	First.	Second.	Third.	Special.			
St. Joseph.....	176	62	129	191	4	2	9	8	129	1	47	75	187.8
Sanilac.....	146	62	72	134	-----	-----	2	27	71	-----	22	44	97.3
Schoolcraft.....	18	15	28	43	1	-----	2	-----	8	1	30	1	20.
Shiawassee.....	162	39	69	108	-----	1	6	4	67	1	39	15	66.
Tuscola.....	162	42	87	129	-----	-----	2	11	92	1	13	20	105.2
Van Buren.....	196	34	116	150	1	1	8	11	99	2	23	27	63.5
Washtenaw.....	257	43	118	161	1	16	5	4	92	-----	48	75	104.
Wayne.....	522	37	77	114	-----	6	5	1	78	-----	24	32	46.
Wexford.....	80	16	61	77	-----	1	3	2	48	-----	24	14	65.5



TABLE XXV.

*General Statistics of State and Incorporated Institutions, Compiled from the Reports of Officers, for the Academic Year 1885-'86.*

Name of Institution.	Location.	Date of Organization.	Religious Denomination.	Name of Principal, President, or Superintendent.	No. of Instructors.	No. of Students (or inmates) during the Year.	No. of Graduates at last Commencement.	Whole No. of Graduates since Founded.	No. of Volumes in Library.	No. of Volumes added to Library during Year.
<i>State:</i>										
University.....	Ann Arbor.....	1841	Non-sectarian.....	James B. Angell.....	86	1,401	386	8,488	80,201	3,640
Agricultural College.....	Lansing.....	1855	Non-sectarian.....	Edwin Willits.....	16	236	15	875	9,820	1,124
State Normal School.....	Ypsilanti.....	1852	Non-sectarian.....	D. Putnam (acting).....	24	870	87	1,372	7,536	980
Michigan Mining School.....	Houghton*.....	1885	Non-sectarian.....	Albert Williams, Jr.....	3				400	400
Institution for Deaf and Dumb.....	Flint.....	1854	Non-sectarian.....	M. T. Gass.....	18	303	9	186	2,605	173
School for the Blind.....	Lansing.....	1879	Non-sectarian.....	J. F. McElroy.....	8	83			1,000	30
State Reform School.....	Lansing.....	1856	Non-sectarian.....	C. A. Gower.....		632			2,500	400
Industrial Home for Girls.....	Adrian.....	1879	Non-sectarian.....	Margaret Scott.....	18	184			530	90
School for Dependent Children.....	Coldwater.....	1874	Non-sectarian.....	John N. Foster.....	6	543			1,600	50
<i>Incorporated:</i>										
Adrian College.....	Adrian.....	1859	Methodist Protestant.....	D. S. Stephens.....	11	199	11		3,600	-----
Albion College.....	Albion.....	1861	Methodist Episcopal.....	L. R. Flake.....	15	385	29	220	5,300	629
Battle Creek College.....	Battle Creek.....	1874	Seventh Day Adventist.....	W. W. Prescott.....	19	404	8		1,300	100
Detroit College.....	Detroit.....	1881	Roman Catholic.....	John P. Frieden.....	11	243		14	5,250	400
Detroit Home and Day School.....	Detroit.....	1882	Non-sectarian.....	J. D. Liggett.....	15	217	16	46	450	50
German American Seminary.....	Detroit.....	1861	Non-sectarian.....	G. Herriman.....	5	150			320	20

\* First session of the school began September 15, 1886.

Hilledale College.....	1855	Hilledale.....	Free Baptist.....	Geo. F. Mosher.....	14	618	20	600	8,000	40
Hope College.....	1886	Holland.....	Reformed Church.....	Charles Scott.....	10	151	6	120	6,462	99
Kalamazoo College.....	1883	Kalamazoo.....	Baptist.....	Kendall Brooks.....	5	109	5	178	8,491	72
Olivet College.....	1859	Olivet.....	Congregational and Presbyterian.....	H. Q. Butterfield.....	15	885	12	207	13,225	904
Michigan Female Seminary.....	1856	Kalamazoo.....	Non-sectarian.....	Antoinette Bryant.....	7	56	2	98	1,300	.....
Michigan Military Academy.....	1877	Orchard Lake.....	Non-sectarian.....	J. Sumner Rogers.....	8	126	19	90	750	89
Raisin Valley Seminary.....	1863	Adrian.....	Society of Friends.....	W. W. White.....	3	97	8	78	400	110
Somerville School.....	1880	St. Clair.....	Non-sectarian.....	C. C. Wetzel.....	2	49	2	.....	465	20
Spring Arbor Seminary.....	1872	Spring Arbor.....	Free Methodist.....	A. H. Stillwell.....	4	140	2	30	370	30

TABLE XXVI.

Financial Statistics of State and Incorporated Educational Institutions, Compiled from the Reports of Officers, for the Academic Year 1885-'86

Institutions.	Annual Cost of Tuition per Student.	Average Cost of Board per Week.	Total Average Annual Cost per Student (to the Student).	Total Average Annual Cost per Student (to the State).	Estimated Value of Grounds, Buildings, Apparatus, etc.	Amount of Productive Funds.	Income from Productive Funds.	Amount of Legislative Appropriation for the Year 1885.	Receipts from Tuition Fees during the Year.	Receipts from all Other Sources.	Current Expenses for the Year.	Expenses for Permanent Improvements.	Liabilities.
<i>State:</i>													
University.....	\$49 46	\$84 00	\$309 46	\$62 09	\$948,000 00	\$544,151 00	\$29,531 00	\$51,500 00	\$64,076 40	\$55,140 91	\$173,768 52	\$31,509 94	-----
Agricultural College.....	-----	2 35	110 00	20 00	387,853 73	426,567 86	29,320 68	22,617 00	-----	14,635 16	43,945 75	33,475 17	-----
State Normal School.....	10 00	2 25	187 50	46 00	148,000 00	70,000 00	4,300 00	32,500 00	2,696 00	500 55	-----	-----	-----
Michigan Mining School.....	-----	-----	-----	-----	4,300 00	-----	-----	25,000 00	-----	-----	-----	-----	-----
Institution for Deaf and Dumb.....	-----	-----	-----	178 40	466,323 53	-----	-----	50,000 00	200 00	-----	50,000 00	21,500 50	-----
School for the Blind.....	-----	-----	-----	286 00	203,000 00	-----	-----	80,000 00	-----	1,056 03	29,826 28	1,300 00	-----
State Reform School.....	-----	-----	-----	79 75	226,387 63	-----	-----	52,000 00	-----	5,223 20	53,659 93	21,464 54	-----
Industrial Home for Girls.....	-----	-----	-----	173 45	-----	1,500 00	66 00	25,000 00	-----	756 45	28,070 30	8,844 30	-----
School for Dependent Children.....	-----	-----	-----	54 44	203,716 45	-----	-----	28,000 00	-----	100 00	24,743 76	4,305 18	-----
<i>Incorporated:</i>													
Adrian College.....	6 00	1 80	-----	-----	128,000 00	80,000 00	5,000 00	-----	-----	13,000 00	13,000 00	-----	\$21,000 00
Albion College.....	-----	2 00	-----	-----	100,000 00	170,000 00	12,179 28	-----	-----	9,233 19	21,150 42	-----	22,000 00
Battle Creek College.....	30 00	2 25	-----	-----	70,000 00	-----	-----	-----	4,256 04	13,076 87	10,049 46	13,000 00	16,788 89
Detroit College.....	40 00	-----	-----	-----	80,000 00	-----	-----	-----	6,910 00	-----	8,800 00	570 00	10,000 00
Detroit Home and Day School.....	40 00 100 00	8 00	-----	-----	50,000 00	-----	-----	-----	615,665 00	500 00	12,500 00	175 00	-----
German American Seminary.....	15 00	-----	-----	-----	-----	-----	-----	-----	-----	883 82	2,702 18	868 81	-----
Hillsdale College.....	-----	2 00	-----	-----	100,000 00	143,760 44	11,943 97	-----	4,243 72	332 26	13,840 07	400 00	-----

# FINANCIAL STATISTICS.

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Hope College.....	15 00	a 2 75	.....	45,000 00	106,075 00	6,837 00	.....	2,066 00	5,005 00	13,368 00	1,000 00	1,000 00
Kalamazoo College.....	18 00	2 75	.....	100,000 00	115,171 10	4,904 88	.....	2,168 83	8,801 10	8,798 03	.....	9,844 79
Olivet College.....	{ 24 00/ 30 00 }	1 75	.....	155,000 00	100,170 00	9,227 09	.....	5,125 42	4,637 50	21,143 16	1,621 96	2,465 00
Michigan Female Seminary.....	620 00	.....	.....	50,000 00	35,000 00	2,000 00	.....	b 8,500 00	.....	8,800 00	1,070 00	.....
Michigan Military Academy.....	6350 00	.....	.....	100,000 00	.....	.....	.....	.....	.....	.....	.....	.....
Raisin Valley Seminary.....	22 00	1 50	.....	10,000 00	22,000 00	1,300 00	.....	a 2,088 45	.....	3,200 00	.....	.....
Somerville School.....	40 00	7 00	.....	50,000 00	.....	.....	.....	2,500 00	6,400 00	6,200 00	200 00	.....
Spring Arbor Seminary.....	17 00	2 50	.....	10,000 00	.....	.....	.....	1,194 00	.....	1,194 00	.....	2,700 00

a Including room rent. b Including amount received for board.  
 \* This average is obtained as follows: The State has expended on the Agricultural College, aside from land grants, a total in appropriations of \$55,518.84. For this there is a farm, buildings, and equipments inventorying at \$387,857.73, which leaves of the amount appropriated, \$267,660.11, chargeable to current expense or maintenance account, which would be an average per year of \$8,922.00 for each of the thirty years that the college has been in operation. This, divided by the number of students in attendance during the past year, would give an average cost per student to the State of \$30.14.

TABLE XXVII.

*Members of County Boards of School Examiners for the Year 1886-7.*

Counties.	Names.	Postoffices.	Occupations.	Terms Expire.
Alcona .....	C. P. Reynolds, Chairman .....	Harrisville .....	Agent .....	1886
	J. E. Fair, Secretary .....	Harrisville .....	County Treasurer .....	1889
	D. McGregor .....	Harrisville .....	Merchant .....	1887
Alger .....	F. C. Hogle, Chairman .....	Grand Marais .....	Book-keeper .....	1887
	E. G. Cox, Secretary .....	Munising .....	Judge of Probate .....	1888
	Mrs. Chas. Johnston .....	Rock River .....	House-keeper .....	1889
Allegan .....	J. W. Humphrey, Chairman .....	Wayland .....	Teacher .....	1886
	P. A. Latta, Secretary .....	Allegan .....	Attorney .....	1887
	J. F. Taylor .....	Douglas .....	Clergyman .....	1889
Alpena .....	A. R. McDonald, Chairman .....	Alpena .....	Attorney .....	1887
	E. L. Little, Secretary .....	Alpena .....	Clergyman .....	1888
	F. S. Dewey .....	Alpena .....	Merchant .....	1889
Antrim .....	W. R. Grant, Chairman .....	Mancelona .....	Teacher .....	1888
	G. S. Guile, Secretary .....	Bellaire .....	Attorney .....	1887
	Frank M. Severance .....	East Jordan .....	Farmer .....	1889
Arenac .....	J. J. Decker, Chairman .....	Omer .....	Editor .....	1888
	J. H. Belknap, Secretary .....	Omer .....	Merchant .....	1887
	A. L. Wilkins .....	Maple Ridge .....	Farmer .....	1889
Baraga .....	D. J. Norton, Chairman .....	L'Anse .....	Druggist .....	1888
	E. L. Mason, Secretary .....	L'Anse .....	Banker .....	1887
	C. S. Hebard .....	Pequaming .....	Lumberman .....	1889
Charlevoix .....	Jerome J. England, Chairman .....	Woodland Centre .....	Farmer .....	1887
	Willis P. Polhemus, Secretary .....	Hastings .....	Physician .....	1888
	Daniel C. Warner .....	Dowling .....	Farmer .....	1889
Bay .....	F. S. Joslyn, Chairman .....	Pinconning .....	Teacher .....	1888
	M. R. Hartwell, Secretary .....	West Bay City .....	Teacher .....	1887
	Lee E. Joslyn .....	West Bay City .....	Attorney .....	1889
Benzie .....	Mrs. Rose Woodward, Chair'n .....	Frankfort .....	House-keeper .....	1887
	Thos. B. Pettit, Secretary .....	Benzonia .....	Teacher .....	1889
	D. F. Holden .....	Almira .....	Surveyor .....	1888
Berrien .....	John C. Lawrence, Chairman .....	Benton Harbor .....	Teacher .....	1888
	C. B. Groat, Secretary .....	Fairland .....	Teacher .....	1887
	H. C. Crosby .....	New Buffalo .....	Teacher .....	1889
Branch .....	J. D. W. Fisk, Chairman .....	Coldwater .....	Farmer .....	1887
	W. H. Lockerby, Secretary .....	Quincy .....	Lawyer .....	1888
	C. Clayton Johnson .....	Girard .....	Teacher .....	1889
Calhoun .....	Mrs. A. R. Camburn, Chairm'n .....	Albion .....	House-keeper .....	1888
	R. A. Culver, Secretary .....	Tekonaha .....	Teacher .....	1887
	E. G. Goraline .....	Battle Creek .....	Farmer .....	1889
Cass .....	Chas. A. Mosher, Chairman .....	Cassopolis .....	Teacher .....	1888
	R. W. Hain, Secretary .....	Dalley .....	Teacher .....	1887
	Michael Pemberton .....	Cassopolis .....	Teacher .....	1889
Charlevoix .....	John Redpath, Chairman .....	Boyne Falls .....	Clergyman .....	1888
	Wm. Harris, Secretary .....	Norwood .....	Farmer .....	1887
	Roscoe L. Corbett .....	Boyne City .....	Attorney .....	1889
Cheboygan .....	A. W. Westgate, Chairman .....	Cheboygan .....	Merchant .....	1887
	Frank Shepard, Secretary .....	Cheboygan .....	Attorney .....	1889
	D. J. Galbraith .....	Cheboygan .....	Teacher .....	1888
Chippewa .....	E. S. B. Sutton, Chairman .....	Sault Ste. Marie .....	Attorney .....	1887
	G. L. Trempe, Secretary .....	Sault Ste. Marie .....	Merchant .....	1888
	A. Jay Murray .....	Sault Ste. Marie .....	Teacher .....	1889
Clare .....	T. W. Averill, Chairman .....	Harrison .....	County Treasurer .....	1887
	G. J. Cummins, Secretary .....	Harrison .....	Attorney .....	1888
	A. J. Doherty .....	Clare .....	Agent .....	1889

TABLE XXVII.—Continued.

Counties.	Names.	Postoffices.	Occupations.	Terms Expire.
Clinton.....	L. F. Conrad, Chairman.....	Wacousta.....	Farmer.....	1888
	W. H. Brunson, Secretary.....	St. Johns.....	Attorney.....	1887
	C. E. Hollister.....	Laingsburg.....	Surveyor.....	1889
Crawford.....	F. M. Richmond, Chairman.....	Roscommon.....	Farmer.....	1887
	C. E. Hicks, Secretary.....	Frederic.....	Teacher.....	1888
	Mrs. Julia Erb.....	Grayling.....	Teacher.....	1889
Delta.....	John Power, Chairman.....	Escanaba.....	Attorney.....	1887
	John F. Oliver, Secretary.....	Escanaba.....	Real Estate.....	1889
	F. D. Phillips.....	Fayette.....	Physician.....	1889
Eaton.....	J. L. Wagner, Chairman.....	Grand Ledge.....	Teacher.....	1887
	Chas. McKinney, Secretary.....	Vermontville.....	Teacher.....	1889
	Orr Schurtz.....	Eaton Rapids.....	Editor.....	1888
Emmet.....	J. T. Ewing, Chairman.....	Petoskey.....	Teacher.....	1887
	J. L. Morrice, Secretary.....	Harbor Springs.....	County Treasurer.....	1888
	M. C. Crandall.....	Cross Village.....	Farmer.....	1889
Genesee.....	Geo. F. Brown, Chairman.....	Duffield.....	Teacher.....	1888
	E. D. Black, Secretary.....	Flint.....	Teacher.....	1887
	A. E. Ransom.....	Flushing.....	Editor.....	1889
Gladwin.....	Francis Burket, Chairman.....	Butman.....	Farmer.....	1887
	C. C. Fouch, Secretary.....	Gladwin.....	Attorney.....	1888
Grand Traverse.....	E. B. Dennis, Chairman.....	Fife Lake.....	Teacher.....	1887
	C. J. Kneeland, Secretary.....	Traverse City.....	Physician.....	1888
	D. S. Nickerson.....	Kingsley.....	Farmer.....	1889
Gratiot.....	O. M. Everdeen, Chairman.....	Sumner.....	Teacher.....	1887
	G. T. Brown, Secretary.....	Ithaca.....	Attorney.....	1888
	O. G. Tuttle.....	Maple Rapids.....	Teacher.....	1889
Hillsdale.....	S. T. Morris, Chairman.....	Litchfield.....	Teacher.....	1888
	W. A. Drake, Secretary.....	Hillsdale.....	Teacher.....	1887
	C. R. Coryell.....	Jonesville.....	Farmer.....	1889
Houghton.....	H. M. Slauson, Chairman.....	Houghton.....	Teacher.....	1887
	C. J. White, Secretary.....	Lake Linden.....	Teacher.....	1888
	E. T. Curtis.....	Calumet.....	Teacher.....	1889
Huron.....	F. H. Stafford, Chairman.....	Port Hope.....	Merchant.....	1888
	M. Meddaugh, Secretary.....	Sebewaing.....	Teacher.....	1887
	A. J. Lynd.....	Bad Axe.....	Teacher.....	1889
Ingham.....	A. R. Hardy, Chairman.....	Pine Lake.....	Teacher.....	1888
	J. Calkins, Secretary.....	Leslie.....	Attorney.....	1887
	J. S. Huston.....	Williamston.....	Teacher.....	1889
Ionia.....	A. V. Phister, Chairman.....	Hubbardston.....	Editor.....	1887
	C. L. Bemis, Secretary.....	Portland.....	Teacher.....	1888
	J. B. Millard.....	Beiding.....	Teacher.....	1889
Iosco.....	S. L. Philbrick, Chairman.....	Oscoda.....	Teacher.....	1887
	S. B. Laird, Secretary.....	East Tawas.....	Teacher.....	1888
	D. E. Guiley.....	East Tawas.....	Surveyor.....	1889
Iron.....	L. A. Fredericks, Chairman.....	Metropolitan.....	Physician.....	1887
	W. T. Carpenter, Secretary.....	Stambaugh.....	Physician.....	1889
	G. L. Woodworth.....	Crystal Falls.....	Teacher.....	1888
Isabella.....	L. C. Griffith, Chairman.....	Millbrook.....	County Clerk.....	1887
	S. J. Jameson, Secretary.....	Loomis.....	Teacher.....	1888
	T. Knox Jeffrey.....	Salt River.....	Teacher.....	1889
Jackson.....	F. M. Harlow, Chairman.....	Springport.....	Teacher.....	1888
	D. E. Haskins, Secretary.....	Concord.....	Teacher.....	1887
	E. N. Palmer.....	Brooklyn.....	Physician.....	1889
Kalamazoo.....	J. W. Parkhurst, Chairman.....	Augusta.....	Farmer.....	1887
	Ashley Clapp, Secretary.....	Vicksburg.....	Teacher.....	1889
	Alex Hadlock.....	Kalamazoo.....	Teacher.....	1888
Kalkaska.....	Warren Douglass, Chairman.....	Lodi.....	Teacher.....	1887
	C. C. Jencks, Secretary.....	Kalkaska.....	Attorney.....	1888
	G. R. Catton.....	Kalkaska.....	Teacher.....	1889

TABLE XXVII.—Continued.

Counties.	Names.	Postoffices.	Occupations.	Terms Expire.
Kent.....	G. A. Ranny, Chairman.....	Cannonsburg.....	Farmer.....	1887
	Jas. Chalmers, Secretary.....	Sparta.....	Teacher.....	1888
	E. A. Carpenter.....	Cal-donia.....	Teacher.....	1889
Keweenaw.....	W. A. Williams, Chairman.....	Copper Falls.....	Teacher.....	1887
	C. A. Hanscom, Secretary.....	Eagle River.....	Teacher.....	1888
	J. C. Dunstan.....	Central Mine.....	Teacher.....	1889
Lake.....	F. J. West, Chairman.....	Baldwin.....	Teacher.....	1888
	E. G. Johnson, Secretary.....	Luther.....	Contractor.....	1887
	D. A. Cornell.....	Reed City.....	Farmer.....	1889
Lapeer.....	C. E. Palmerlee, Chairman.....	Dryden.....	Teacher.....	1887
	W. D. Clizbe, Secretary.....	Lapeer.....	Teacher.....	1888
	G. H. Broesamle.....	Imlay City.....	Teacher.....	1889
Leelanaw.....	Henry McManus, Chairman.....	Sutton's Bay.....	Teacher.....	1888
	S. J. Hutchinson, Secretary.....	Northport.....	Physician.....	1887
	W. H. Crowell.....	Maple City.....	Farmer.....	1889
Lenawee.....	E. G. Walker, Chairman.....	Palmyra.....	Teacher.....	1887
	Ira Waterman, Secretary.....	Hudson.....	Teacher.....	1888
	H. C. Wilson.....	Blissfield.....	Teacher.....	1889
Livingston.....	H. E. Reed, Chairman.....	Howell.....	Farmer.....	1888
	Thos. Gordon, Jr., Secretary.....	Howell.....	Book-keeper.....	1887
	M. M. Abbott.....	Plainfield.....	Farmer.....	1889
Mackinac.....	William Stacey, Chairman.....	St. Ignace.....	Teacher.....	1888
	James McNamara, Secretary.....	St. Ignace.....	Attorney.....	1887
	John R. Bailey.....	Mackinac.....	Physician.....	1889
Macomb.....	O. D. Thompson, Chairman.....	Romeo.....	Teacher.....	1887
	S. B. Russell, Secretary.....	Mt. Clemens.....	Attorney.....	1888
	A. M. Keeler.....	Richmond.....	Teacher.....	1889
Manistee.....	David Bemis, Chairman.....	Manistee.....	Agent.....	1887
	G. H. Kilborn, Secretary.....	Bear Lake.....	Farmer.....	1888
	Chas. McDiamld.....	Bear Lake.....	Farmer.....	1889
Manitou.....	Wm. J. Gallagher, Chairman.....	St. James.....	Fisherman.....	1888
	M. F. O'Donnell, Secretary.....	St. James.....	Clerk.....	1887
	John Dunlevy.....	St. James.....	Shoemaker.....	1889
Marquette.....	John Northmore, Chairman.....	Republic.....	Teacher.....	1888
	Chas. Kelsey, Secretary.....	Marquette.....	Teacher.....	1887
	H. Olcott.....	Ishpeming.....	Teacher.....	1889
Mason.....	L. W. Rose, Chairman.....	Fountain.....	Farmer.....	1888
	B. S. Mills, Secretary.....	Ludington.....	Farmer.....	1887
	John Griffin.....	East Riverton.....	Farmer.....	1889
Mecosta.....	W. N. Ferris, Chairman.....	Big Rapids.....	Teacher.....	1888
	P. M. Brown, Secretary.....	Big Rapids.....	Farmer.....	1887
	C. E. Tuck.....	Mecosta.....	Teacher.....	1889
Menominee.....	L. J. Kimball, Chairman.....	Norway.....	Physician.....	1888
	J. W. Bird, Secretary.....	Menominee.....	Merchant.....	1887
	O. H. Chamberlain.....	Iron Mountain.....	Teacher.....	1889
Midland.....	W. V. Sanford, Chairman.....	Lee's Corners.....	Teacher.....	1888
	T. W. Crissey, Secretary.....	Midland.....	Editor.....	1887
	W. W. Allen.....	Midland.....	Farmer.....	1889
Missaukee.....	R. P. Lamb, Chairman.....	Manton.....	Teacher.....	1887
	Duncan McBain, Jr., Secretary.....	Galt.....	Farmer.....	1888
	J. T. Stitt.....	Stittsville.....	Merchant.....	1889
Monroe.....	J. W. Billmire, Chairman.....	Monroe.....	Attorney.....	1888
	J. R. Rogers, Secretary.....	Willits.....	Teacher.....	1887
	T. E. Allen.....	Carlton.....	Teacher.....	1889
Montcalm.....	D. A. McLean, Chairman.....	Stanton.....	Physician.....	1888
	E. P. Church, Secretary.....	Greenville.....	Teacher.....	1887
	S. F. Kennedy.....	Lakeview.....	Attorney.....	1889
Montmorency.....	M. M. McCormack, Chairman.....	Idlewild.....	Farmer.....	1888
	Wm. Briley, Secretary.....	Hetherton.....	Teacher.....	1887
	Tillison Babcock.....	Godfrey.....	Teacher.....	1889

## COUNTY BOARDS OF SCHOOL EXAMINERS.

CXXXVII

TABLE XXVII.—Continued.

Counties.	Names.	Postoffices.	Occupations.	Terms Expire.
Muskegon.....	Frank Bracelin, Chairman.....	Montague.....	Postmaster.....	1887
	N. L. Downie, Secretary.....	North Muskegon.....	Teacher.....	1889
	J. H. Cogshall.....	Muskegon.....	Teacher.....	1888
Newaygo.....	Edwin Ware, Chairman.....	Fremont.....	Teacher.....	1887
	Tyson Smith, Secretary.....	Newaygo.....	Physician.....	1889
	W. S. Millard.....	Hesperia.....	Teacher.....	1888
Oakland.....	E. R. Webster, Chairman.....	Pontiac.....	Attorney.....	1887
	Fred. Wieland, Secretary.....	Clarkston.....	Teacher.....	1888
	C. W. Soulbey.....	Milford.....	Farmer.....	1889
Oceana.....	C. N. Young, Chairman.....	Hesperia.....	Editor.....	1888
	F. W. Van Winkle, Secretary.....	Shelby.....	Druggist.....	1887
	G. C. Myers.....	New Era.....	Farmer.....	1889
Ogemaw.....	A. E. Sharpe, Chairman.....	West Branch.....	Teacher.....	1887
	A. L. Cumming, Secretary.....	Churohill.....	Farmer.....	1888
	F. L. Snodgrass.....	West Branch.....	Attorney.....	1889
Ontonagon.....	N. W. Haire, Chairman.....	Rockland.....	Teacher.....	1888
	F. S. Monroe, Secretary.....	Ironwood.....	Teacher.....	1887
	W. A. Hearne.....	Greenland.....	Teacher.....	1889
Osceola.....	A. B. Perrin, Chairman.....	Reed City.....	Teacher.....	1888
	B. E. Scott, Secretary.....	Hersey.....	Teacher.....	1887
	R. C. Hepburn.....	Evart.....	Physician.....	1889
Oscoda.....	O. W. Crawford, Chairman.....	Harmon.....	Teacher.....	1888
	A. H. Hagaman, Secretary.....	Mio.....	Farmer.....	1887
	J. A. Ward.....	Fairview.....	Farmer.....	1889
Otsego.....	F. A. Baldwin, Chairman.....	Gaylord.....	Attorney.....	1887
	J. M. Sanborn, Secretary.....	Gaylord.....	Surveyor.....	1888
	Henry Whiteley.....	Gaylord.....	Agent.....	1889
Ottawa.....	A. W. Taylor, Chairman.....	Nunica.....	Teacher.....	1888
	Albert Lahula, Secretary.....	Zeeland.....	Merchant.....	1887
	Mrs. A. V. Weatherwax.....	Jenisonville.....	Housekeeper.....	1889
Presque Isle.....	T. E. Shaw, Chairman.....	Allis.....	Teacher.....	1887
	E. Erskine, Jr., Secretary.....	Rogers City.....	Teacher.....	1888
	Griffin Covey, Jr.....	Rogers City.....	Attorney.....	1889
Roscommon.....	J. B. Johnson, Chairman.....	St. Helens.....	Book-keeper.....	1887
	Geo. L. Alexander, Secretary.....	Roscommon.....	Attorney.....	1888
	Frank Converse.....	Roscommon.....	County Clerk.....	1889
Saginaw.....	C. M. Bradt, Chairman.....	St. Charles.....	Physician.....	1888
	A. L. Bingham, Secretary.....	East Saginaw.....	Teacher.....	1887
	W. B. Cubbage.....	Freeland.....	Physician.....	1889
St. Clair.....	C. J. McCormick, Chairman.....	Smith's Creek.....	Teacher.....	1888
	E. M. Fisher, Secretary.....	Marine City.....	Teacher.....	1887
	E. F. Law.....	Brookway Centre.....	Teacher.....	1889
St. Joseph.....	Fred. Glafke, Jr., Chairman.....	Mendon.....	Teacher.....	1887
	Sheridan Osbon, Secretary.....	Sturgis.....	Teacher.....	1888
	E. A. Holsington.....	Three Rivers.....	Teacher.....	1889
Sanilac.....	W. D. MacQuisten, Chairman.....	Port Sanilac.....	Teacher.....	1887
	C. L. Messer, Secretary.....	Marlette.....	Banker.....	1889
	Lewis Baker.....	Lexington.....	Farmer.....	1888
Schoolcraft.....	W. S. Pechin, Chairman.....	Manistique.....	Attorney.....	1887
	O. B. Weed, Secretary.....	Manistique.....	Teacher.....	1889
	W. F. Riggs.....	Manistique.....	Attorney.....	1888
Shiawassee.....	G. R. Brandt, Chairman.....	Byron.....	Teacher.....	1888
	D. C. Cooper, Secretary.....	Owosso.....	Farmer.....	1887
	E. L. Griffith.....	Laingsburg.....	Teacher.....	1889
Tuscola.....	W. H. Honey, Chairman.....	Caro.....	Teacher.....	1887
	J. A. Chapell, Secretary.....	Millington.....	Teacher.....	1888
	E. J. Darbee.....	Caro.....	Teacher.....	1889
Van Buren.....	E. F. Bradt, Chairman.....	Hartford.....	Teacher.....	1887
	C. C. Phillips, Secretary.....	Bangor.....	Editor.....	1888
	W. V. Sage.....	Gobleville.....	Teacher.....	1889



SUPERINTENDENT'S REPORT.

TABLE XXVII.—Continued.

Counties.	Names.	Postoffices.	Occupations.	Terms Expire.
Washtenaw.....	E. C. Warner, Chairman .....	Ypsilanti .....	Farmer .....	1898
	M. J. Lehman, Secretary .....	Chelsea .....	Attorney .....	1897
	G. S. Wheeler .....	Salem .....	Merchant .....	1899
Wayne.....	Cholott Cady, Chairman .....	Wayne .....	Farmer .....	1897
	John Gillespie, Secretary .....	Denton .....	Teacher .....	1898
	J. P. Reed .....	Rockwood .....	Physician .....	1899
Wexford .....	H. C. Foxworthy, Chairman .....	Hairo .....	Teacher .....	1897
	A. J. Teed, Secretary .....	Cadillac .....	Civil Engineer .....	1898
	G. S. Hicks .....	Sherman .....	Olergyman .....	1899

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# DOCUMENTS

ACCOMPANYING THE

## REPORT

OF THE

SUPERINTENDENT OF PUBLIC INSTRUCTION.

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# UNIVERSITY OF MICHIGAN.

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## PRESIDENT'S REPORT.

*To the Honorable the Board of Regents :*

I beg leave to present to you my annual report for the year ending Sept. 30, 1886.

The following changes have been made in the Faculties:

The Executive Committee took action as follows, on Dec. 8, 1885: Prof. William P. Wells having resigned, Dec. 1, the Kent Professorship of Law, the Committee appointed Otto Kirchner, of Detroit, to fill the vacancy for the remainder of the year. They also appointed Daniel A. McLachlan, M. D., Professor of Theory and Practice of Medicine in the Homœopathic Medical College, to take the place of Prof. T. P. Wilson, who was disabled by illness, and who resigned on the following day, Dec. 9. They changed the title of David P. McGuire, M. D., from Associate Professor to Professor of Ophthalmology and Otology in the Homœopathic Medical College, and the title of Clarence G. Taylor from Assistant in Mechanical Engineering to Superintendent of Shops in the Engineering Laboratory. In February the Executive Committee appointed Dewitt B. Brace, Ph. D., Assistant Professor of Physics for the second semester.

The above action of the Executive Committee was ratified by the Board at the March meeting, 1886.

During the second semester, Professor Prescott was absent on leave, and Professor Johnson was in charge of the Chemical Laboratory, and T. S. Wampelmeier was Assistant Professor of Organic Chemistry and Pharmacy.

In June, 1886, H. S. Carhart, A. M., was appointed Professor of Physics, and Charles I. Walker, LL. D., Kent Professor of Law; Jerome C. Knowlton, A. M., was continued Assistant Professor of Law for one year; John Dewey, A. M., was promoted from the Instructorship to the Assistant Professorship of Philosophy; Walter Miller, A. M., was appointed Instructor in Greek, and Jacob E. Reighard, Ph. B., Instructor in Zoölogy.

Professor Frieze was made Acting President for the period of President Angell's absence in Europe.

July 19, Charles A. Kent's resignation of the Fletcher Professorship of Law was tendered and accepted; B. L. D'Ooge, A. M., was reappointed Instructor in Latin; and Arthur W. Burnett, A. M., was reappointed Instructor in English and German for one year.

August 23, Levi T. Griffin, A. M., of Detroit, was elected Fletcher Professor of Law; Charles M. Gayley being absent on leave in Europe, and B.

L. D'Ooge having resigned his place as Instructor in Latin, Andrew C. McLaughlin, A. B., was appointed in his stead. The title of Thomas M. Cooley was changed from Professor of History to Professor of American History and Constitutional Law. The resignation of T. J. Wrampelmeier, Assistant Professor of Organic Chemistry and Pharmacy, was accepted.

Many of the graduates of the Law School will hear with regret of the resignation of Professor Kent and Professor Wells. The former had held his chair continuously since 1868, and the latter had served, with a somewhat prolonged interruption by illness, since 1874. Both had devoted themselves with fidelity to the school, and by their ability and learning had left their impress upon it. But while we are called to part with these experienced teachers, we have the pleasure of welcoming back Professor Walker, who was connected with the school before either of the two Professors just named. He filled the Kent chair of Law from 1859 to 1876.

It is with special pleasure that we see Professor Olney and Professor Elisha Jones sufficiently recovered from prolonged illness to undertake their work again this year.

Professor D'Ooge is absent on leave as the Director of the American School of Archæology at Athens for the coming academic year. The appointment of him to this post is alike an honor to him and to the University, and will, as may be seen, be of real service to our institution, as well as to the cause of good learning.

The degrees conferred have been as follows:

#### DEGREES ON EXAMINATION.

Bachelor of Letters.....	5	
Bachelor of Science (Course in Biology).....	2	
"    "    (Course in Chemistry).....	3	
"    "    (Course in Mining Engineering).....	2	
"    "    (Course in Mechanical Engineering).....	1	
"    "    (Course in Civil Engineering).....	10	
"    "    (Course in General Science).....	7	
Bachelor of Philosophy.....	18	
Bachelor of Arts.....	50	
Master of Arts.....	4	
Doctor of Philosophy.....	3	
Doctor of Medicine (Department of Medicine and Surgery).....	83	
Bachelor of Laws.....	116	
Pharmaceutical Chemist.....	26	
Doctor of Medicine (Homeopathic College).....	17	
Doctor of Dental Surgery.....	29	
		368

#### HONORARY DEGREES.

Master of Arts.....	1	
Doctor of Philosophy.....	1	
Doctor of Laws.....	2	
		4
Total.....		372

The number of students was as follows:

#### DEPARTMENT OF LITERATURE, SCIENCE AND THE ARTS.

Resident Graduates.....	23	
Graduates Studying <i>in absentia</i> .....	12	
Candidates for a Degree.....	476	
Students not Candidates for a Degree.....	85	
		596

## DEPARTMENT OF MEDICINE AND SURGERY.

Resident Graduates.....	2
Third Year Students.....	88
Second Year Students.....	114
First Year Students.....	128
	<u>327</u>

## DEPARTMENT OF LAW.

Seniors.....	118
Juniors.....	168
	<u>286</u>

## SCHOOL OF PHARMACY.

Resident Graduate.....	1
Second Year Students.....	24
First Year Students.....	86
	<u>61</u>

## HOMOEOPATHIC MEDICAL COLLEGE.

Students—Total in the College.....	49
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## COLLEGE OF DENTAL SURGERY.

Students—Total in the College.....	82
Total.....	<u>1,401</u>

The total attendance the previous year was 1,295. The largest part by far of the increase this year was in the Literary Department. We were gratified to see that not only was the number who entered from the preparatory schools larger than usual, but there was an unprecedented accession of students from other colleges. These last were attracted, as we think they well may be, by the variety and extent of the advanced instruction which we are able to offer them under our elective system in the last half of the college course. If the day should ever come when we could leave to the schools or smaller colleges the work now done here in the first two years of the course, and could bend our energies entirely to the work of the last two years and to professional instruction, we should rejoice. It is certain that during the year now about to begin the attendance in the Literary Department will be altogether beyond precedent, and that the total attendance in the University will closely approach that of 1881 and 1882.

The women in the University numbered 229. The previous year there were 196. Two years ago there were 180. The attendance of women this year was distributed as follows:

Department of Literature, Science and the Arts.....	185
Department of Medicine and Surgery.....	61
Department of Law.....	5
School of Pharmacy.....	2
Homoeopathic Medical College.....	20
College of Dental Surgery.....	6
Total.....	<u>229</u>

There is not only an increase in numbers as compared with the two previous years, but also an increase in the proportion of women to the total attendance. In 1883-4 the women formed 13 per cent. of all the students, in 1884-5, 15 per cent., in 1885-6 a little over 16 per cent. The experience of years does not shake our confidence in the wisdom of the policy of opening our doors to the women. Every year sees more and more of the colleges and universities in this country and in Europe extending the privileges of instruction to them. We hazard little in predicting that most of those insti-

tutions which now provide separate instruction for the two sexes will at no distant day abandon so expensive and unnecessary a system.

The work of the University in all its Departments has gone on with harmony and marked efficiency. In the light of our own experience and of the warm discussions upon the elective system of studies in colleges, we are strongly impressed with the belief that the plan which we are now pursuing in our Literary Department is best adapted to the needs of the American college student. That plan prescribes about one-half of his course to each student, covering most of the work of the first year and a half or two years, and after he is thus grounded in the more fundamental studies leaves him large liberty in the choice of his studies for the last two years of his course. Our so-called university system opens to advanced students, and especially to graduates, large opportunities for specialization of study. We thus secure the elementary knowledge of various branches which every scholar should have, and at the same time open to those who are sufficiently mature and advanced to form wise judgments of their special needs, the privilege of devoting much time to the studies they may choose.

The demands upon the students in the Law Department have been made, during the past year, more exacting and rigorous than ever before, and the Faculty have decided to introduce the most important change which has been made in the method of the school since its establishment. They have graded the course, and instruction will in the main be given separately to the two classes. Text-book work and the study of leading cases will be combined with instruction by lecture. The training will, we believe, be more thorough and systematic and effective than it has ever before been.

The Homœopathic Medical College has in large degree escaped the unpleasant embarrassments from which it has often suffered by reason of the unfriendly attitude of certain homœopathic physicians in the State, and has had a quiet and successful year. The result is visible in the larger class which is presenting itself now. Its prospects have not been so bright in many years.

The Department of Medicine and Surgery and the School of Pharmacy have carried on their work with their usual vigor. Some of the wants of the Medical Department will be referred to later in this Report.

By the prudent and judicious use of the fund for repairs given us by the last Legislature the Steward has carried on the work begun last year so that our buildings are now in better condition than they have been for many years. Perhaps the most important improvements completed this year have been in the Law building. The reconstruction of the Law Library room will attract particular attention. The better lighting gained by the opening of new windows, the hard wood flooring, the re-arrangement of the books in new cases easily accessible, adapt the room admirably to its purposes. The Museum building has been thoroughly examined and the defects in its original construction have been remedied as far as possible. A good deal of work has been done at the Observatory. The improvements which the Steward has with the limited means at his command been able to make in our grounds, you will observe with pleasure.

Cases have been made for the Chinese exhibit, and the articles have been tastefully arranged in them. The whole of one room in the Museum is assigned to them, and the value of this handsome gift of the Chinese Government can now be appreciated.

About one-half of the Rogers collection of statuary has been received and placed in our Art Gallery. This part of the collection numbers fifty-three statues and groups, including many of the finest works of the eminent sculptor. It is perhaps not so generally understood as it should be that these casts, being the literal transcripts of the clay as it left the artist's hand, are more valuable for purposes of instruction in art than copies wrought in marble, because they reproduce more exactly the artist's work. One has only to compare the cast of Nydia with our marble statue of Nydia to perceive this. When we consider the variety and beauty of the work in this Rogers collection, we may say with safety that no collection of statuary comparable with it is to be found in the gallery of any other of our Universities.

From the reports of the Curators of the Museum, I draw the following facts. Two important additions have been made to the Botanical Collection; first, a set of North American Fungi, the gift of Joseph B. Whittier, of East Saginaw, and second, a collection of North American Woods, presented by Prof. C. F. Sargent, of the Arnold Arboretum of Harvard University. The fungi are mounted ready for use by the students. Assistance is needed to care for the botanical collections.

A considerable number of desirable specimens has been added by gift to the collections in applied chemistry, especially to the pharmaceutical collections.

Director Otto J. Klotz, Astronomer of the Dominion of Canada, and a graduate of our Literary Department in 1872, has presented to our palæontological museum a highly interesting collection of fossils from the flanks of the Rocky Mountains in latitude 57°. They are said by the Curator to represent the primordial zone of life. The locality is hitherto unknown to science, and the species sent appear to be new.

It will be remembered that most of Dr. Roeminger's unique collection of fossils is deposited on our shelves. It is so very desirable that we should secure it, that I cannot but call attention to the danger of our losing it, unless we can soon find the means of purchasing it.

Our Museum of Art has received not only the statuary above referred to, but also two additions to our collection of portraits, one of President Tappan, presented by C. H. Dennison, Esq., of the class of 1861, and the other of Professor Ford, by the last graduating class of the Department of Medicine and Surgery. We very much desire to make large additions to our collection of the portraits of men who have been benefactors of the University, either by important gifts or by eminent service as teachers in its Faculties. It would also be fitting that in the halls of the State University the portraits of the Governors of the State should be placed.

The other Museums have received no important additions, as the condition of our treasury has been such that we not been able to avail ourselves even of favorable opportunities to increase our scientific collections by purchase.

The report of the Librarian shows that we have now in all our libraries 60,201 volumes, 12,267 unbound pamphlets and 212 charts. Of these there are in the General Library 47,185 volumes, 11,404 unbound pamphlets and 212 charts; in the Law Library, 9,250 volumes; in the Medical Library, 3,360 volumes, 872 unbound pamphlets, and in the Library of the Dental College 404 volumes. The increase in all the libraries has been 3,640 volumes and 1,087 pamphlets. The number of volumes drawn by readers for use in the reading-room and by professors for use out of the building has been 82,063.



Among the gifts to the library we may name the great Piranesi collection of engravings, 27 volumes, containing 1,577 engravings, presented through Dr. Frieze by a recent graduate who prefers that his name should not be known; a collection of English Dramatic works, 240 volumes, presented through Prof. Demmon by a recent graduate, who makes the same modest request as the giver of the engravings concerning the disclosure of his name; the addition by James McMillan, Esq., to the McMillan Shakespearean collection of 298 volumes and 111 pamphlets of great value, purchased from the Crosby Shakespeare Library, of Zanesville, O., and a number of valuable works added by Philo Parsons, Esq., to the Parsons Library.

It is with special pleasure that I make mention of the generous interest manifested in our Library by some of our German fellow citizens. Having learned of the inadequacy of our means to provide the needed supply of German literature, they have established the so-called "Goethe Library Fund," the proceeds of which are to be devoted to the purchase of German books for our Library. The sum of \$1,360 has already been raised, and it is confidently expected that handsome additions will be made to the fund. A thousand dollars' worth of books has already been ordered on the account of this fund.

Now, as always, our prosperity brings with it the call for larger equipment. It is obvious that we should have a new building, especially constructed for galleries of art. To display properly the Rogers collection of statuary and the Lewis collection of pictures we need much larger accommodations than are afforded by our present galleries in the Library building. We cannot doubt that in due time the State will cheerfully furnish a suitable house for these valuable gifts which have been so generously bestowed upon it by two of its citizens. The Art Building should have architectural fitness for the high purpose to which it is to be dedicated.

We are also in pressing need of certain scientific laboratories. We should have without delay a physical laboratory for instruction in the wide domain of theoretical and applied physics. Our outfit for teaching this branch should be materially enlarged. In no department of college work has greater change been made in our better colleges and scientific schools during the last few years. The demand for high training in physics with special reference to practical application, as for example in electrical engineering, is very considerable. A building must be constructed with special regard to the work in physics. We wish to give to our Professor in charge of that important department of study, who is a teacher and investigator of large experience and established reputation, the material for securing the greatest efficiency to his department.

The Faculty of the Department of Medicine and Surgery also make an urgent request for a laboratory for pathological, physiological and histological work. The best medical schools are coming to give instruction as largely as possible by laboratory methods, and there can be no question that these methods present great advantages for imparting instruction in certain branches. At an early day our medical school won distinction through its laboratory facilities for the study of chemistry, when few medical schools offered such advantages. We must see that we are not now outstripped by other schools in furnishing opportunity for laboratory work in such other branches as can be best taught in part at least by the aid of laboratories.

The State Board of Health has also forwarded a request to you to establish a hygienic laboratory, in which investigations could be made of the adulterations

of food and of all such sanitary problems as it is well to have studied for the protection of health. There can be no doubt that the State would receive from such a laboratory, properly organized and conducted, more than it would cost to establish and maintain it. In Germany such laboratories are maintained by the government, and the city of Paris has one which is found to be of the greatest service to the public.

Probably the medical and hygienic laboratories could all be provided for under one roof. It is possible that a physical laboratory could be placed in a separate wing, and some economy in expenditure thus be secured. I commend the whole subject to your most careful consideration.

As we expected, the new Engineering Laboratory is completely filled at once on its being opened. The question of enlargement will force itself on us at an early day. The equipment should be increased without delay. There is a strong and growing tendency among young men to prepare themselves for the various fields of engineering work and for the practical application of the sciences to the arts of life. To all such some part of our shop work is helpful, if not absolutely essential. We have now about 120 students of engineering in the University, and the number is steadily increasing year by year. Our present Engineering Laboratory can accommodate only 45, and so many only by undue crowding. We need more room, and we need for those who can be accommodated more tools and machinery, especially a new steam engine, and more assistants. The implements for an experimental laboratory for testing machines, steam engines, the strength of materials, etc., are much desired. As elsewhere stated, we should aim at the earliest opportunity to add to our other engineering work instruction in electrical engineering.

The growth of the Dental College calls for an enlargement of the building they occupy. That growth has been healthy and promising. It has taken place in the face of a constant and rapid increase of the requirements for admission and especially for graduation. When it was organized in 1875 a two years' course of six months in each year secured a degree. Now a student must study dentistry three years and pursue in that time two courses of nine months each in order to graduate, and the standard of examinations has been raised. The success of the graduates, the eagerness with which, in many cases, they are invited to settle in important towns, and the recognition of their diplomas in Europe, attest the excellence of the instruction. The school has, beyond doubt, rendered a most valuable public service by sending forth well-trained men and women to the important work entrusted to the dental profession. Every year it attracts students from beyond the seas. It is to be hoped that means may be found to give the school the ampler accommodations which the present number of students require. Without such enlargement it will be necessary to refuse admission to many applicants.

We need at once to settle upon some carefully considered plan concerning building upon the campus. It is greatly to be regretted that when land in the vicinity of the University was cheap, the Regents had not procured at least a hundred acres. But no one could in the early days foresee the needs which we now experience. Our forty acres seemed a liberal supply. But already we are finding ourselves crowded, while yet at no distant time, and we hope very soon, we shall be called to find sites for the art gallery, the gymnasium, and several laboratories. If we could at once remove the dissecting rooms and the hospitals from the campus to some eligible site, not far away, I should deem it very wise to make the removal. It would be well if we had a large field for

the sports of the students. More room than we have is now desired by them for ball grounds and tennis courts, and we can of course never have fine lawns on ground which is used for either ball or tennis. The expediency of acquiring more land before the growth of the city carries the price still higher than it now is seems to me well worthy of consideration.

The report of the Finance Committee will doubtless show that the aid furnished to our repair and contingent fund was of very essential service. It is very desirable that such aid be again furnished, since it is far more economical to keep our buildings in repair than to allow them to get into so bad a condition as they were in two years ago. A smaller sum will suffice for the next two years than we asked before. By the closest economy and by heroically refusing our various departments many things which they greatly needed, and by pinching salaries, we have somewhat improved the condition of our treasury. The new appraisal of the property of the State so increases the valuation that the one-twentieth mill tax will yield about \$6,700 more than heretofore. We may count on enlarged income from students' fees for the year 1886-7. Still our needs are so many and so pressing that we must rely on the constant aid of the State. For many years now that aid has been so cheerfully furnished that we do not allow ourselves to doubt that it will be continued. The simple truth is that the State now holds property here representing a greater value than all the money it has raised for the support of the University. The service which the University has rendered to the State by the education of its sons and daughters has been a clear gain to the State. We believe that the slight burden, which we ask her to take upon herself in securing a larger usefulness to the Institution and so a larger blessing to her own children, will be cheerfully borne by her in the future as it has been in the past.

JAMES B. ANGELL,  
*President.*

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## APPENDIX A.

### REPORT OF FINANCE COMMITTEE.

#### *To the Board of Regents :*

The finance committee herewith present the treasurer's statement of receipts and disbursements for the fiscal year ending September 30, 1886, also their estimate of receipts and expenditures for the year ending September 30, 1887.

Your committee have caused the books and vouchers of the treasurer to be examined and compared with the accounts of the secretary, and have found satisfactory evidence of the correctness of the treasurer's report, although a few vouchers are incomplete, and not in the usual form. The sums involved are small, being remittances for purchases made in Europe. The proper vouchers, when received, will be placed on file. It will be seen by the treasurer's report that there is a larger balance in the treasury than was estimated a year ago. This has arisen, in part, from increased receipts from students' fees and miscellaneous sources, and in part from a reduction in current

expenses. The principal reductions have been made in the estimates for repairs and contingent expenses, for fuel and lights, and for chemical laboratory supplies, some of the repairs contemplated having necessarily been postponed until another year, and the exceptionally mild winter of 1885-86 having effected an unexpected saving of fuel.

This apparent gain will be affected in part by an outstanding indebtedness of about five thousand dollars, as follows: Two thousand dollars for bills already audited and payable on demand, and about three thousand dollars for fuel and laboratory supplies purchased and received, or in transit, for which bills have not been audited.

The slight improvement in the condition of the finances has been accomplished only by the exercise of the most rigid economy, and the Auditing Board should be heartily commended for their watchful care in avoiding all unnecessary expenditures, and for enforcing all economies inaugurated by the Board.

In the judgment of your committee, economy must be continued, and appropriations from the Legislature must be secured to provide for any increase of salaries or of teaching force, as well as for all new buildings, or other permanent improvements that may be needed.

In the estimate of receipts for the ensuing year, the committee have assumed that the next Legislature will provide at least the same amount as in former years for the support of the Homœopathic Medical College, the hospitals, the College of Dental Surgery, and for assistance in the Engineering Laboratory.

The estimate of expenditures includes the usual items. The sums standing to the credit of the Engineering Laboratory and of the Libraries are unexpended balances of the appropriations for those purposes. For anything in excess of these sums, we must depend upon the Legislature.

The estimate of five thousand dollars for the Rogers collection is based on what was expended for transportation and placing in its present position the portion already received. The expense attendant upon the acceptance of Mr. Rogers' munificent gift, and of the New Orleans Chinese collection presented by the Chinese Government, it is anticipated, will be reimbursed by the Legislature.

Respectfully submitted,

E. O. GROSVENOR, *Chairman.*

MOSES W. FIELD,

C. J. WILLETT.

#### ESTIMATE OF RECEIPTS FOR THE YEAR ENDING SEPTEMBER 30, 1887.

Balance in Treasury October 1, 1886 .....	\$17,173 71
To be received for University interest.....	38,000 00
"    "    from State 1-20 mill tax .....	43,875 00
"    "    "    State Homœopathic Department.....	6,000 00
"    "    "    Students' fees and laboratory deposits.....	68,000 00
"    "    "    Sale of dental supplies.....	8,000 00
"    "    "    Sale of anatomical material.....	400 00
"    "    "    Sale of medicine at University Hospital.....	500 00
"    "    "    Sale of medicine at Homœopathic Hospital.....	200 00
"    "    "    Matron University Hospital.....	700 00
"    "    "    Interest on bank deposits.....	500 00

#### APPROPRIATIONS EXPECTED FROM THE LEGISLATURE.

For University Hospital.....	\$5,000 00
College of Dental Surgery.....	8,000 00
Homœopathic Medical College.....	6,200 00
Assistant Engineering Laboratory.....	1,000 00
	<hr/>
	20,200 00
	<hr/>
	\$198,548 71

## PUBLIC INSTRUCTION.

## ESTIMATE OF EXPENSES.

For Salaries of professors, officers and employes.....	\$129,000 00
Alterations and repairs.....	5,000 00
Fuel and lights.....	10,000 00
Current expenses of General Library.....	300 00
"    "    Medical    ".....	50 00
"    "    Law    ".....	50 00
Grounds.....	500 00
Postage.....	500 00
Insurance.....	1,700 00
Calendar, Regents' proceedings and miscellaneous printing.....	2,000 00
Current expenses of Museum.....	300 00
Supplies for Chemical Laboratory.....	5,000 00
"    Botanical    ".....	100 00
"    Histological    ".....	200 00
"    Physiological    ".....	200 00
"    Engineering    ".....	400 00
"    Microscopical    ".....	200 00
"    Physical    ".....	400 00
"    General Chemistry.....	500 00
"    Zoological Laboratory.....	100 00
Current expenses in the Engineering Department.....	400 00
"    "    Astronomical Observatory.....	300 00
Anatomical material.....	2,500 00
Advertising Literary Department.....	300 00
"    Medical    ".....	200 00
"    Law    ".....	200 00
"    Pharmacy    ".....	200 00
Purchase of books for General Library (balance of appropriation).....	3,308 27
Engineering Laboratory (balance of appropriation).....	771 69
Transportation of the Rogers Collection.....	3,500 00
Current expenses of University Hospital.....	5,000 00
"    "    Homoeopathic Department.....	4,000 00
"    "    Dental College.....	2,500 00
Lease of water privilege.....	75 00
Purchase and filling of diplomas.....	650 00
Commencement exercises.....	1,200 00
Taxes on lots in Springwells.....	100 00
Semi-centennial celebration.....	1,000 00
Balance on hand September 30, 1887.....	848 75
	<u>\$199,548 71</u>

The University having advanced the sum of \$3,769.96 for transporting and placing the *Rogers* and *Chinese* Collections, the State will be asked to reimburse us in that amount. If this is done, the balance on hand September 30, 1887, will be increased by that amount.

## TREASURER'S REPORT.

To the Finance Committee, Board of Regents, University of Michigan:

GENTLEMEN—Herewith I submit a statement of the receipts and disbursements of this office for and during the fiscal year ending with September 30, 1886.

Respectfully,

H. SOULE, *Treasurer.*

## UNIVERSITY OF MICHIGAN.

13

## RECEIPTS.

Balance in Treasury October 1, 1885.....	\$22,153 86	
From State Treasurer, 1-20 mill tax .....	80,375 00	
"    "    "    University interest.....	20,581 00	
"    "    "    Repairs and contingent.....	16,000 00	
"    "    "    Books for libraries .....	5,000 00	
"    "    "    Homoeopathic College and Hospital.....	12,400 00	
"    "    "    University Hospital.....	5,000 00	
"    "    "    Dental College.....	8,000 00	
"    "    "    Assistant in Engineering Laboratory.....	1,000 00	
"    "    "    Increase of salaries, Law Department.....	2,800 00	
"    "    "    Engineering Laboratory.....	10,000 00	
"    "    "    Homoeopathic College, law of 1875.....	6,000 00	
"    "    "    Removal of the gifts of Mr. Rogers.....	2,500 00	
University Hospital, sale of material.....	1,028 37	
Homoeopathic "    "    "    .....	216 05	
Dental College, "    "    "    .....	3,490 99	
Anatomical material sold.....	461 60	
Interest on deposits.....	994 08	
Miscellaneous.....	1,374 82	
Students' fees.....	64,076 40	
		<u>\$222,452 17</u>

## DISBURSEMENTS.

Salaries of officers, professors and employes.....	\$124,481 00	
Vouchers for Current expenses.....	25,474 87	
"    "    General Library.....	6,558 49	
"    "    Repairs and contingent.....	11,021 48	
"    "    Physical Laboratory .....	91 42	
"    "    Physiological "    "    .....	16 93	
"    "    Engineering "    "    .....	14,032 98	
"    "    University Hospital.....	2,607 86	
"    "    Homoeopathic College.....	610 30	
"    "    Homoeopathic College and Hospital .....	2,576 65	
"    "    Dental College.....	1,380 02	
"    "    Removal of the gifts of Mr. Rogers.....	4,477 01	
"    "    Clock for University.....	2,000 00	
		<u>\$305,278 46</u>
Balance in Treasury September 30, 1886.....		17,178 71
		<u>\$222,462 17</u>

## CLASSIFICATION.

## RECEIPTS TO THE GENERAL FUND.

From State Treasurer, account 1-20 mill tax.....	\$80,375 00	
"    "    "    "    Interest.....	20,581 00	
"    First National Bank of Ann Arbor, interest.....	994 08	\$50,956 00
"    University Hospital, sale of material.....	1,028 37	
"    Homoeopathic "    "    "    .....	216 05	
"    Dental College, "    "    "    .....	3,490 99	
"    Anatomical materials sold to medical schools.....	461 60	
"    Miscellaneous sources.....	1,374 82	
"    Students' Fees, account Medicine and Surgery.....	\$12,475 00	7,565 91
"    "    "    "    Literary.....	13,586 00	
"    "    "    "    Law .....	13,085 00	
"    "    "    "    Dental College.....	8,910 00	

## PUBLIC INSTRUCTION.

From Students' Fees, account Mechanical.....	\$312 00	
" " " " Physiology.....	36 00	
" " " " Pharmacy.....	1,985 00	
" " " " Homoeopathic College.....	2,365 00	
" " " " General Chemistry.....	246 00	
" " " " Practical Anatomy.....	3,540 00	
" " " " Microscopical.....	267 00	
" " " " Histological.....	640 00	
" " " " A. and A. Chemistry.....	7,960 40	
" " " " Diplomas.....	3,750 00	
" " " " Zoology.....	30 00	
Total fees.....	\$64,076 40	\$64,076 40
Less returned fees.....	2,847 73	
Net.....	\$61,728 67	
Balance overdrawn September 30, 1886.....		\$131,596 31
		9,568 57
		<u>\$141,166 88</u>

## DISBURSEMENTS FROM THE GENERAL FUND.

Balance overdrawn October 1, 1885.....	\$1,941 51	
General pay-roll.....	113,751 00	
Contingent.....	184 50	
Fuel and lights.....	6,781 21	
General library.....	181 85	
Medical library.....	39 85	
Grounds.....	63 52	
Postage.....	199 05	
Insurance.....	727 25	
Advertising and printing.....	606 46	
Museum.....	204 04	
Chemical Laboratory.....	4,133 88	
Botanical Laboratory.....	145 00	
Histological Laboratory.....	378 64	
Engineering Laboratory.....	565 37	
Microscopical Laboratory.....	124 77	
General chemistry.....	332 18	
Civil engineering.....	187 96	
Astronomical Observatory.....	27 67	
Anatomical.....	2,147 54	
Physics.....	456 46	
Physiology.....	92 19	
Dental material.....	2,200 61	
Advertising, medical.....	261 86	
" law.....	241 39	
" pharmacy.....	125 90	
Zoological.....	344 67	
Calendar.....	914 61	
Chinese exhibit.....	1,460 01	
Students' fees refunded.....	2,847 73	
		<u>\$141,166 88</u>

## SPECIAL FUNDS.

## HOMOEOPATHIC COLLEGE.

## Receipts.

Balance in treasury, October 1, 1885.....	\$357 80	
From State Treasurer.....	6,000 00	
		<u>\$6,357 80</u>

*Disbursements.*

Salaries of professors and employes .....	\$247 50	
Vouchers for current expenses .....	610 50	
Balance in Treasury, September 30, 1886 .....	6,000 00	
		<u>\$6,857 80</u>

## HOMCEOPATHIC COLLEGE AND HOSPITAL.

*Receipts.*

From State Treasurer .....		<u>\$12,400 00</u>
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*Disbursements.*

Balance Homceopathic Hospital, overdrawn, October 1, 1885 .....	\$462 48	
Salaries of professors and employes .....	7,982 50	
Vouchers for current expenses .....	2,576 65	
Balance in Treasury, September 30, 1886 .....	1,378 37	
		<u>\$12,400 00</u>

## UNIVERSITY HOSPITAL.

*Receipts.*

Balance in Treasury, October 1, 1885 .....	\$2,270 51	
From State Treasury .....	5,000 00	
		<u>\$7,270 51</u>

*Disbursements.*

Salaries of surgeon and employes .....	\$1,850 00	
Vouchers for current expenses .....	2,607 86	
Balance in Treasury, September 30, 1886 .....	2,812 65	
		<u>\$7,270 51</u>

## REPAIRS AND CONTINGENT.

*Receipts.*

Balance in Treasury, October 1, 1885 .....	\$5,395 43	
From State Treasury .....	16,000 00	
		<u>\$21,395 43</u>

*Disbursements.*

Vouchers for current expenses .....	\$11,021 48	
Balance in Treasury, September 30, 1886 .....	10,373 95	
		<u>\$21,395 43</u>

## GENERAL LIBRARY.

*Receipts.*

Balance in Treasury, October 1, 1885 .....	\$4,861 76	
From State Treasury .....	5,000 00	
		<u>\$9,861 76</u>

*Disbursements.*

Vouchers for current expenses .....	\$6,558 49	
Balance in Treasury, September 30, 1886 .....	3,303 27	
		<u>\$9,861 76</u>

## PHYSIOLOGICAL LABORATORY.

*Receipts.*

Balance in Treasury, October 1, 1885 .....	\$211 36	<u>\$211 36</u>
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*Disbursements.*

Vouchers for current expenses .....	\$16 98	
Balance in Treasury, September 30, 1886 .....	194 43	
		<u>\$211 36</u>

## PHYSICAL LABORATORY.

*Receipts.*

Balance in Treasury, October 1, 1885 .....	\$91 42	<u>\$91 42</u>
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## PUBLIC INSTRUCTION.

<i>Disbursements.</i>		
Vouchers for current expenses.....	\$91 42	\$91 42

## DENTAL COLLEGE.

<i>Receipts.</i>		
Balance in Treasury, October 1, 1885.....	\$4,064 95	
From State Treasurer.....	8,000 00	
		<u>\$12,064 95</u>

<i>Disbursements.</i>		
Salaries of professors and employes.....	\$6,850 00	
Vouchers for current expenses.....	1,330 02	
Balance in Treasury, September 30, 1886.....	3,884 93	
		<u>\$12,064 95</u>

## ENGINEERING LABORATORY.

<i>Receipts.</i>		
Balance in Treasury, October 1, 1885.....	\$4,804 62	
From State Treasurer.....	10,000 00	
		<u>\$14,804 62</u>

<i>Disbursements.</i>		
Vouchers for expenses.....	\$14,032 96	
Balance in Treasury, September 30, 1886.....	771 69	
		<u>\$14,804 65</u>

## ASSISTANT IN ENGINEERING LABORATORY.

<i>Receipts.</i>		
From State Treasurer .....	\$1,000 00	<u>\$1,000 00</u>

<i>Disbursements.</i>		
Salary of assistant.....	\$1,000 00	<u>\$1,000 00</u>

## INCREASE OF SALARIES OF LAW PROFESSORS.

<i>Receipts.</i>		
From State Treasurer .....	\$2,800 00	<u>\$2,800 00</u>

<i>Disbursements.</i>		
Salaries of professors.....	\$2,800 00	<u>\$2,800 00</u>

## UNIVERSITY CLOCK.

<i>Receipts.</i>		
Balance in Treasury, October 1, 1885.....	\$2,000 00	<u>\$2,000 00</u>

<i>Disbursements.</i>		
Vouchers for expenses.....	\$2,000 00	<u>\$2,000 00</u>

## REMOVAL OF THE GIFTS OF MR. ROGERS.

<i>Receipts.</i>		
From State Treasurer.....	\$2,500 00	
Balance overdrawn September 30, 1886.....	1,977 01	
		<u>\$4,477 01</u>

<i>Disbursements.</i>		
Vouchers for current expenses.....	\$4,477 01	<u>\$4,477 01</u>

# UNIVERSITY OF MICHIGAN.

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## STATEMENT OF SPECIAL FUNDS.

*Balances in Treasury, September 30, 1886.*

Homoeopathic College.....	\$6,000 00	
Homoeopathic College and Hospital.....	1,378 37	
University Hospital.....	2,812 66	
Repairs and Contingent.....	10,373 96	
General Library.....	3,308 37	
Physiological Laboratory.....	184 43	
Dental College.....	3,884 98	
Engineering Laboratory.....	771 69	
		<hr/>
		\$28,719 29
Less removal of the gifts of Mr. Rogers, overdrawn.....		1,977 01
		<hr/>
		\$26,742 28
General Fund Account, overdrawn.....		9,568 57
		<hr/>
Balance in Treasury, September 30, 1886.....		\$17,173 71
		<hr/>

# STATE BOARD OF EDUCATION.

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## ANNUAL REPORT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

SIR—In accordance with the provisions of law, the following report is submitted by the State Board of Education for the year ending September 30, 1886:

### STATE NORMAL SCHOOL.

In the past year several important changes have been made in the faculty of the Normal school. July 22, Professor J. M. B. Sill, late superintendent of the Detroit city schools, was unanimously elected Principal of the Normal School at a salary of three thousand five hundred dollars per annum. J. P. Vroman, professor of ancient languages, tendered his resignation to take effect at the end of the school year. The resignation was accepted, and Professor Benj. L. D'Ooge of Ann Arbor was appointed to fill the vacant chair. Professor P. R. Cleary was appointed instructor of penmanship. Geo. F. Key, Henry T. Coe, Amelia Hale and W. P. Bowen were appointed instructors in mathematics, and W. W. Weeks was employed as instructor in Latin and Greek. Chas. E. St. Johns has been appointed assistant instructor in physical science. Mrs. Lydia Kneiss has been employed as instructor in history in the place of Miss Murphy.

### VISITORS.

In compliance to the provisions of law the Board appointed visitors to the Normal School for the year 1886, as follows:

Supt. David Howell, Lansing; Prof. Geo. S. White, Jackson; and Hon. A. R. Avery of Port Huron. The report of the Board will be found in the Appendix.

### NEEDS.

During the period covered by this report, the attendance at the Normal School has so largely increased as to render additional accommodations a pressing necessity. It is to be earnestly desired that at the coming session of the Legislature provision may be made for an addition to the present building that will at least meet the immediate demands of the institution.

## EXAMINATION QUESTIONS.

As provided by law, the Board has provided questions for the regular examinations held in March and October, and also questions of the third grade for the special examinations held the last Friday in February, the second Friday in March, the last Friday in April, the last Friday in May, the last Friday in August, the second and last Fridays in September, and the last Friday in November.

The scheme of fixing dates and furnishing questions for the special examinations in order to secure general uniformity in the time of holding and in the conducting of examinations, has proved very successful. The law does not require the examiners to use these dates and questions, but they have been quite generally adopted throughout the State, and the number of boards asking for questions for these dates is constantly increasing.

## STATE CERTIFICATES.

During the past year State Certificates have been granted to the following persons:

*Upon Invitation*—Mrs. Carrie H. Stanley, Kalamazoo; E. M. Russell, Paw Paw; L. C. Hull, Detroit; H. M. Slauson, Houghton; Miss Fanny Gray, Ypsilanti; Miss Mary Bassett, Allegan.

*Upon Examination*—Fred Glafke jr., Mendon; Abraham Kenchtel, St. Charles; Wm. E. Tripp, Weston; John Evert, Moorepark; T. Dorland Brown, Port Austin; Mrs. T. Dorland Brown, Port Austin.

## CONCLUSION.

In conclusion, the members of the Board are pleased to report the continued growth and prosperity of the institution intrusted in their charge. This gratifying result is largely attributable to the pleasant relations that have continued to exist between the faculty of the Normal School and the members of the Board, resulting in that unity of purpose and action so essential to success.

BELA W. JENKS,  
EDGAR REXFORD,  
J. M. BALLOU,  
THEODORE NELSON,  
*State Board of Education.*

## A.

## REPORT OF THE ACTING PRINCIPAL FOR THE SCHOOL YEAR 1885-86.

*To the State Board of Education :*

GENTLEMEN—In accordance with the requirements of the law, I present the following report of the Normal School for the academic year 1885-86:

## SUMMARY OF ATTENDANCE.

Normal Department.....	628
Training School:	
Primary Grades.....	186
Grammar Grades.....	106
	— 242
Total (all transfers excluded).....	870

The following table shows the increase in attendance in the Normal Department for several years:

1878-9.....	292	1882-3.....	298
1879-80.....	296	1883-4.....	475
1880-1.....	318	1884-5.....	519
1881-2.....	330	1885-6.....	628

## PROFESSORS AND INSTRUCTORS.

Daniel Putnam, M. A., Vice Principal, Mental and Moral Science, and Theory and Art of Teaching.

Julia A. King, Preceptress, History.

Frederic H. Pease, Vocal and Instrumental Music, and Director of the Conservatory of Music.

Charles Fitzroy Bellows, M. A., C. E., Mathematics.

Joseph P. Vroman, M. A., Latin and Greek Languages.

August Lodeman, M. A., German and French Languages.

Austin George, M. A., Director of the Training School.

Lucy A. Osband, M. A., Natural Sciences.

Edwin A. Strong, M. A. Physical Sciences.

Florus A. Barbour, B. A., English Language and Literature.

John Goodison, Geography and Drawing.

Helen M. Post, Assistant in Grammar and French.

William H. Brooks, Critic in Grammar grades of Training School.

Lois A. McMahon, Assistant in English Literature.

Anna A. Paton, Assistant in History and German.

Henry T. Coe, Assistant in Mathematics.

Willis A. Weeks, Instructor in Latin and Greek.

Amelia Hale, Instructor in Mathematics.

Charles E. St. John, Instructor in Physical Sciences.

Abbie Pierce, Critic in Primary Grades of Training School.

Ellen H. Murphy, Instructor in History.  
 P. R. Cleary, Penmanship.  
 George F. Key, Instructor in English,  
 Florence Goodison, Librarian.

## GRADUATING CLASS.

Alice Archer, *Sci. Ger.*, Bay City.  
 Charles T. Andrews, *Eng.*, Canton.  
 May M. Burdick, *Sci.*, Benton Harbor.  
 Helen E. Bacon, *Lit. Ger.*, Pontiac.  
 Harriet A. Bray, *Lit. Lat.*, Middleville.  
 Susan R. Bailey, *Lit.*, Grand Rapids.  
 Arthur H. Burleson, *Lat. Ger.*, Quincy.  
 Lizzie A. Brown, *Eng.*, Buffalo, N. Y.  
 Eva Bates, *Eng.*, Hastings.  
 M. Ellen Brackett, *Eng.*, Petersburg.  
 Charles H. Burgess, *Eng.*, Flint.  
 Edwin A. Blakeslee, *Eng.*, Galien.  
 Wilbur P. Bowen, *Eng. Sh. Lat.*, Chelsea.  
 William W. Chalmers, *Sci. Cl.*, Rockford.  
 Gertrude Clark, *Lit. Fr.*, Crescent City,  
 Fla.  
 Nora A. Clark, *Lit.*, Pompeii.  
 Lillie C. Crittenden, *Eng.*, Saline.  
 Luella Crippin, *Eng.*, Ypsilanti.  
 Mary S. Cooper, *Eng.*, Owosso.  
 Mrs. L. Adams DeWitt, *M. L. Lat.*, Flint.  
 Minnie L. Dixon, *Eng.*, Carson City.  
 Stephen Durfee, *Eng.*, Fowlerville.  
 Edwin DeBar, *Sci.*, Bath.  
 Matie C. Day, *Sci. Ger.*, Hudson.  
 Cora A. Deake, *Cl.*, South Lyon.  
 Libbie Dittmar, *Lit. Ger. Sh. Fr.*, Wyandotte.  
 Emily Flower, *Eng.*, Long Rapids.  
 Adaline Flower, *Eng.*, Long Rapids.  
 Florence A. Field, *Eng.*, Carson City.  
 Bettie M. Goodno, *Eng.*, Carson City.  
 Nellie E. Golden, *Eng.*, Escanaba.  
 Edward F. Gee, *Lat. Ger.*, Carleton.  
 Alice Goodison, *M. L.*, Ypsilanti.  
 Inie M. Gage, *Sci.*, Petoakey.  
 Clifford R. Houston, *Sci. Ger.*, Ypsilanti.  
 Dora S. Hart, *Lit.*, Charlotte.  
 Josephine A. Hart, *Sci.*, Flint.  
 Lilly Holman, *Sci.*, Hancock.

Emma John, *Eng.*, Wayne.  
 Lizzie Kelso, *Eng.*, Hudson.  
 William T. Kidd, *Eng.*, Owosso.  
 Lydia E. Kniss, *Lit. Fr.*, Schoolcraft.  
 Carrie Krell, *Sci.*, Grass Lake.  
 Hilda Lodeman, *M. L.*, Ypsilanti.  
 Glen C. Lawrence, *Sci.*, Charlesworth.  
 Carrie E. Merritt, *Eng.*, Kalamazoo.  
 Mary Merry, *Eng.*, Negaunee.  
 Ina A. Milroy, *Eng. Lat.*, Livonia.  
 H. Eugene Martin, *Eng. Sh. Ger.*, Dimondale.  
 Fannie Metzger, *M. L.*, Centreville.  
 Lillie Muir, *Sci.*, Erie.  
 George A. McGee, *Lat. Ger.*, Farmington.  
 Mildred M. Murray, *Sp. Mu.*, Ypsilanti.  
 Mary E. Miller, *Lat. Fr.*, Marshall.  
 Charles W. Mickens, *Sci. Sh. Lat.*, Lambertville.  
 Tibbie Matevy, *Sci.*, Chicago, Ill.  
 Mattie Newton, *Cl.*, Ypsilanti.  
 James E. Nichol, *Eng.*, Bronson.  
 Lester S. Overholt, *Eng.*, Fulton.  
 Andrew Paton, *Cl.*, Almont.  
 Willard A. Phillips, *Cl.*, Ypsilanti.  
 Fannie E. Pratt, *Eng.*, Irving.  
 Edward M. Plunkett, *Sci.*, Vernon.  
 Edward J. Quackenbush, *Eng. Sh. Lat.*,  
 Ann Arbor.  
 Jennie M. Ressler, *Eng.*, Ypsilanti.  
 Clarence E. Smith, *Lit. Sh. Lat.*, Morenci.  
 Mary B. St. Clair, *Eng.*, Bay City.  
 Myra Soper, *Eng.*, Vienna, Ontario.  
 Eva Smith, *Eng.*, Eureka.  
 Kate Turner, *Lit.*, Williamston.  
 Clara C. Thompson, *Lit.*, Charlotte.  
 Guy E. Transue, *Eng. Sh. Lat.*, Saranac.  
 Charles J. Transue, *Eng.*, Saranac.  
 Isabella Winnie Thompson, *Eng.*, Kalamazoo.

GRADUATING CLASS.—*Continued.*

Spencer L. Houghton, *Lat. Ger.*, Albion.  
 Mary Grace Hammond, *Eng. Sh. Lat.*,  
 Bay City.  
 Louise A. Helmuth, *Eng. Sh. Lat.*, South  
 Lyon.  
 Anna E. Hess, *Eng.*, Three Oaks.  
 Julia Hoffman, *Eng.*, Port Huron.  
 Will Jessup, *Eng.*, Dowagiac.  
 Bessie James, *Eng.*, Calumet.

Minerva M. Udell, *Eng. Lat. Sh. Fr.*, Gro-  
 ton, Dakota.  
 Oscar I. Woodley, *Sci. Sh. Lat.*, Aurelius.  
 Myrtelle Whitney, *Lat. Fr.*, Hudson.  
 Eleanor Blanche Weyers, *Eng.*, Port  
 Huron.  
 Annie C. White, *Eng.*, Hancock.  
 Ellis D. Walker, *Eng.*, Brooklyn.

## EXHIBIT A.

## COURSES OF INSTRUCTION.

## SCIENTIFIC COURSE.

*First Year.*

*First Term*—1. Arithmetic. 2. Grammar and Composition. 3. Reading and Orthog-  
 raphy. 4. Vocal Music.

*Second Term*—1. Algebra. 2. Geography. 3. Botany. 4. Elementary Drawing.

*Second Year.*

*First Term*—1. Algebra. 2. History of the United States. 3. Advanced Drawing.  
 4. Physiology and Hygiene, 15 weeks; Narcotics, 5 weeks.

*Second Term*—1. Geometry. 2. Rhetoric. 3. Elementary Physics. 4. Penmanship,  
 10 weeks; Zoölogy, 10 weeks.

*Third Year.*

*First Term*—1. Geometry. 2. Comparative Zoölogy and Physiology, 10 weeks;  
 Civil Government, 10 weeks. 3. Outlines of History. 4. Mental and Moral Science.

*Second Term*—1. Higher Algebra. 2. English Literature. 3. Professional Training  
 in Common Branches. 4. Mental Science applied to Teaching and School Manage-  
 ment.

*Fourth Year.*

*First Term*—1. Chemistry. 2. Higher Physics. 3. Geology 10 weeks; book-keeping,  
 10 weeks. 4. Practice Teaching and Criticism. Essays.

*Second Term*—1. Chemistry, 10 weeks; Astronomy 10 weeks. 2. Trigonometry and  
 Surveying. 3. Political Science, 10 weeks; Training in Physical Science and History of  
 Education, 10 weeks. 4. Practice Teaching and Criticism. Essays.

## LITERARY COURSE.

*First Year.*

*First Term*—1. Arithmetic. 2. Grammar and Composition. 3. Reading and Orthography. 4. Vocal Music.

*Second Term*—1. Algebra. 2. Geography. 3. Botany. 4. Elementary Drawing.

*Second Year.*

*First Term*—1. Algebra. 2. History of the United States. 3. Rhetoric. 4. Physiology and Hygiene, 15 weeks; Narcotics, 5 weeks.

*Second Term*—1. Geometry. 2. English Literature. 3. Elementary Physics. 4. Penmanship, 10 weeks; Zoölogy, 10 weeks.

*Third Year.*

*First Term*—1. Geometry. 2. English Literature, 10 weeks; Civil Government, 10 weeks. 3. Grecian and Roman History. 4. Mental and Moral Science.

*Second Term*—1. English History. 2. American Literature. 3. Professional Training in Common Branches. 4. Mental Science Applied to Teaching, and School Management.

*Fourth Year.*

*First Term*—1. Chemistry. 2. General Literature. 3. Universal History. 4. Practice Teaching and criticism. Essays.

*Second Term*—1. American History. 2. Advanced Rhetoric, etc. 3. Political Science, 10 weeks; Training in Physical Science, and History of Education, 10 weeks. 4. Practice Teaching and Criticism. Essays.

## LANGUAGE COURSE.

*First Year.*

*First Term*—1. Latin or German. 2. Physiology and Hygiene, 15 weeks; Narcotics, 5 weeks. 3. Arithmetic. 4. Vocal Music.

*Second Term*—1. Latin or German. 2. Algebra. 3. History of the United States. 4. Penmanship, 10 weeks; Reading and Orthography, 10 weeks.

*Second Year.*

*First Term*—1. Latin or German. 2. Greek or French. 3. Algebra. 4. Rhetoric.

*Second Term*—1. Latin or German. 2. Greek or French. 3. Geometry. 4. Elementary Physics.

*Third Year.*

*First Term*—1. Latin or German. 2. Greek or French. 3. Geometry. 4. Mental and Moral Science.

*Second Term*—1. Latin or German. 2. Greek or French. 3. Professional Training in Common Branches. 4. Mental Science applied to Teaching, and School Management.

*Fourth Year.*

*First Term*—1. Latin or German. 2. Greek or French. 3. Chemistry. 4. Practice Teaching and Criticism. Essays.

*Second Term*—1. Latin or German. 2. Greek or French. 3. Civil Government, 10 weeks; Training in Physical Science and History of Education, 10 weeks. 4. Practice Teaching and Criticism. Essays.



## PUBLIC INSTRUCTION.

## ENGLISH COURSE.

*First Year.*

*First Term*—1. Algebra. 2. Grammar and Composition. 3. Geography. 4. Object Drawing.

*Second Term*—1. Algebra. 2. Grammar and Composition. 3. Arithmetic. 4. History of the United States.

*Second Year.*

*First Term*—1. Algebra. 2. Elementary Physics. 3. Rhetoric. 4. Physiology and Hygiene, 15 weeks; Narcotics, 5 weeks.

*Second Term*—1. Geometry. 2. Vocal Music. 3. Outlines of History. 4. Literary Reading, 10 weeks; Special Work, 10 weeks.

*Third Year.*

*First Term*—1. Penmanship, 10 weeks. 2. Reading and Orthography, 10 weeks. Professional Work in Common Branches, 2 hours a day. 10 weeks. 3. Mental and Moral Science. 4. Practice Teaching and Criticism. Essays.

*Second Term*—1. Civil Government, 10 weeks; Laboratory Practice and History of Education, 10 weeks. 2. Mental Science applied to teaching, and School Management. 3. Botany. (Chemistry may be substituted for Botany.) 4. Practice Teaching and Criticism.

## SPECIAL COURSE WITH MUSIC.

*First Year.*

Any of the other courses which the student may select with the approval of the Principal.

*Second Year.*

*First Term*—1. Elements of Vocal Music with Methods of Instruction. 2. Algebra. 3. Rhetoric. 4. German, French or Latin. Instrumental Music may be substituted for 2, 3 or 4.

*Second Term*—1. Advanced Vocal Music and Voice Culture. 2. Elementary Physics. 3. English Literature. 4. German, French or Latin. Instrumental Music may be substituted for 2, 3 or 4.

*Third Year.*

*First Term*—1. Harmony. 2. Voice Culture. 3. Mental and Moral Science. 4. German, French or Latin. Instrumental Music may be substituted for 4.

*Second Term*—1. Harmony. 2. Voice Culture. 3. Mental Science Applied to Teaching, and School Management. 4. Professional Training in Common Branches. Instrumental Music may be substituted for 3 in fourth year, second term.

*Fourth Year.*

*First Term*—1. Musical Composition and Literature of Music. 2. Solo Singing. 3. Language or Literature. 4. Practice Teaching and Criticism. Essays. Instrumental Music may be substituted for 3.

*Second Term*—1. Solo Singing. 2. Literature. 3. German, French or Latin. History of Education, 10 weeks, alternate days. 4. Practice Teaching and Criticism. Essays. Instrumental Music may be substituted for 2.

## SPECIAL COURSES.

*Latin, Greek, German, or French may be substituted in the Scientific Course, as follows:*

*First Year*—In place of any subject in which the student shall pass a satisfactory examination.

*Second Year*—First Term; in place of Outlines of History of the third year. Second Term; in place of English Literature.

*Third Year*—First Term; in place of Comparative Zoölogy and Book-keeping. Second Term; in place of Higher Algebra.

*Fourth Year*—First Term; in place of Higher Physics. Second Term; in place of Surveying and 10 weeks of Chemistry.

*And in the Literary Course as follows:*

*First Year*—In place of any subject in which the student shall pass a satisfactory examination.

*Second Year*—First Term; in place of Grecian and Roman History. In this case United States History comes in the first term of the third year. Second Term; in place of English Literature, 10 weeks, and Zoölogy, 10 weeks. In this case Penmanship comes in the first term of the third year.

*Third Year*—First Term; in place of American History. In this case English History comes in the second term of the fourth year. Second Term; in place of American Literature.

*Fourth Year*—First Term; in place of General Literature. Second Term; in place of Advanced Rhetoric.

NOTE.—When the substitution is in the Scientific or Literary Course, the course is denominated "Scientific (or Literary) with Latin (or Greek, or German, or French) Substitution," as the case may be. There may be a substituted course in the languages of two years, and in such case the course is called "Scientific (or Literary) with Shorter Latin (or Greek, or German, or French)," as the case may be. The full or the two years' Language Course may be ADDED to the English Course, in which case it is called the "English with Full (or Shorter) Latin (or Greek, or German, or French)," as the case may be.

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## EXHIBIT B.

### TEXT AND REFERENCE BOOKS.

English Grammar and Composition—*Swinton*.

English and American Literature—*Shaw, Royse*.

United States History—*Bush's Berard, Eliot, Ridpath*.

General History—*Anderson's Series*.

Zoölogy—*Tenny, Orton, Packard*.

Botany—*Wood, Gray, Bessey*.

Geology—*Dana, Winchell*.

Physiology—*Brown, Hutchinson*.

Book-keeping—*Woolley*.

Elementary Algebra—*Bellows*.  
 Higher Algebra—*Olney*.  
 Arithmetic (methods)—*Bellows*.  
 Geometry—*Bellows*.  
 Trigonometry—*Bellows*.  
 Rhetoric—*D. J. Hill*.  
 Elementary Physics—*Gage*.  
 Higher Physics—*Gillet and Rolfe*.  
 Chemistry—*Youmans, Barker*.  
 Astronomy—*Newcomb and Holden*.  
 Latin Grammar—*Allen and Greenough*.  
 Latin Reader—*Allen and Greenough*.  
 Cæsar—*Allen and Greenough*.  
 Cicero—*Allen and Greenough*.  
 Virgil—*Allen and Greenough or Frieze*.  
 Horace—*Lincoln*.  
 Greek Grammar—*Goodwin and Hadley*.  
 First Greek Book—*White*.  
 Anabasis—*Goodwin*.  
 Sketches from Historians—*Boise and Freeman*.  
 Iliad—*Boise*.  
 History of Greece—*Smith*.  
 Science and Art of Teaching—*Putnam*.  
 Mental Science—*Hamilton, Haven*.  
 Moral Science—*Lectures*.

Books used in the Department of Modern Languages are indicated in the description of courses in that department.

#### TEXT BOOKS USED IN TRAINING SCHOOL.

Arithmetic—*Bellows, Olney*.  
 Language—*Swinton, Reed and Kellogg*.  
 Readers—*Modern School*.  
 Geography—*Appleton, Our World*.  
 United States History—*Higginson, Swinton*.  
 Penmanship—*Spencerian*.  
 Dictionary—*Webster*.  
 Drawing—*White*.  
 Music—*Pease, Tufts and Holt*.  
 Other books are used when desirable.

## EXHIBIT C.

## NORMAL CONSERVATORY OF MUSIC.

The course in vocal music in the Normal School is sufficiently extensive and thorough to prepare teachers to give the elementary instruction usually required in this subject in the public schools; yet, there is a great demand for teachers who can do higher work than this course contemplates—teachers who are fully prepared to conduct choral classes and give instruction in instrumental music. In view of this fact, the State Board of Education has arranged with the Professor of Music in the Normal School to organize and become Director of the Normal Conservatory of Music, thus associating with himself able and efficient instructors in the various departments of the science and art of music, and providing, without any additional expense to the State, ample opportunities to students in the Normal School to pursue to any desired extent the study and practice of vocal and instrumental music. Those intending to pursue studies in the Conservatory should apply for special circular.

The attendance has been as follows during the year:

Voice Culture and Singing .....	59
Piano Department .....	35
Organ Department .....	2
Violin Department .....	5
Cornet Department .....	2
Musical Composition .....	9
Harmony .....	18
Aggregate .....	120
Counted more than once .....	37
Total .....	123

## GENERAL REMARKS.

The year has been one of unusual prosperity, and has been marked by exceptional efficiency and harmony in the internal working of the school. The students, as a body, have been characterized by zeal and industry in their studies, and by general good conduct both in immediate connection with the school and also in their relations to the society of the city. An effort has been made to cultivate that spirit of self-control and honor which should constitute an essential element in the character of every teacher. This effort seems to have been fairly successful. At the opening of the year the following statements were printed and placed in the hands of the members of the school:

## PRINCIPLES OF ADMINISTRATION, ETC.

It is taken for granted by the administration of the school that students enter the Normal solely for purposes of study and instruction, and that they will devote their time and attention to these subjects; that they will abstain from everything which would tend to hinder their own progress in their appropriate work, or would, in any degree, interfere with the progress or rights of others.

It is also assumed that they are acquainted with the usages and rules which govern the conduct and intercourse of ladies and gentlemen in general society and in well-regulated families, and that they will conform to these usages and rules at all times and in all places.

It is required that students devote proper hours of the day, and evening hours of school days, commencing at 7:30 from the beginning of the Fall term to the first of April, and at 8.30 during the remainder of the year, to the preparation of lessons and other school-work in their own rooms, and that they be in their own rooms at and after 10:30 on all evenings. This requirement is made, not only to encourage regular and systematic study, but also to protect industrious and faithful students against loss of time occasioned by improper and unnecessary interruptions. Students are at liberty to attend public meetings, lectures, concerts, and other entertainments of proper character, provided such attendance does not interfere with the punctual and thorough performance of their school duties.

It is suggested that students seek counsel and advice of their instructors in all cases of doubt in respect to the propriety or advantages of any proposed employment of time, or any course of life and conduct. The interests of teachers and pupils in all such matters are identical.

The members of the Board of Instruction deserve large credit for the energy and wisdom with which they have administered and instructed their several departments. The special professional work of the school, which has been improving steadily for some time, has taken on, in several directions, a more systematic and consistent character. There is good reason to anticipate still further and more marked improvement in this work, a work for which only the institution has any just claims to continued support.

To hasten this result it is necessary that the general administration of the school make it a constant aim to secure such practical application of pedagogical principles and such unification of professional instruction that all departments shall be pervaded by the same professional spirit, and shall labor intelligently for the same end.

It will be observed from the summary that the attendance has been considerably larger than during any previous year since the opening of the institution. There is good reason to anticipate a still further increase in the number of students. This increase in numbers makes a demand for enlarged accommodations. Such additions to the present buildings are needed as will furnish two large study halls, one for ladies and one for gentlemen. Additional class rooms also are required both in the Normal department and in the training school. The library and reading room are quite too small for the accommodation of even the present body of students. It is to be hoped that the next Legislature will see that the educational interests of the State imperatively demand an appropriation for this enlargement and increase of accommodations.

DANIEL PUTNAM,  
*Acting Principal.*

YPSILANTI, June 30, 1886.

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## B.

### REPORT OF BOARD OF VISITORS FOR 1885-6.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR—Your committee selected to visit officially and examine the State Normal School would respectfully submit the following report :

A part of the committee made visits at different periods of the school year, so that

they were enabled to see the daily work of the school, and to be present at the commencement exercises. The class-room work was eminently satisfactory, and the practice teaching in the school of observation and practice seemed to be of as high order as could be expected from inexperienced teachers, working under the limitations of the system there adopted. The only suggestion which your committee would offer, concerning this department, is that there should exist a greater degree of harmony between the methods adopted in the practice school and those presented by the heads of departments.

The botanical laboratory seemed to be greatly in need of microscopes and other aids for prosecuting the study of botany as it is now generally presented. The philosophical and chemical laboratories need generous treatment from the Board of Control; these departments being no better equipped than many of the laboratories connected with high schools of the State.

The pressing need of the School, however, in the judgment of your committee, is additional school-room facilities. The constantly increasing growth of the school demands of the Legislature earnest consideration of this subject.

The importance of professional instruction in the preparation of the teachers of the State is so paramount, the tendency to attach normal departments to other schools and colleges so marked, and the instruction so diversified, that your committee are constrained to suggest to the Legislature the propriety of enlarging the duties of the State Board of Education so that body shall have supervisory power over all departments or schools where normal instruction is made a distinctive feature.

It is the hope of your committee that the scope and usefulness of the Normal School may be so extended that the ungraded schools of the State may feel its invigorating influence.

The commencement exercises were of the accustomed character, and exceptionally high order.

Respectfully submitted,

DAVID HOWELL,  
*Chairman of Committee.*

## C.

## ESTIMATES.

The State Board of Education submit the following report of estimated receipts and disbursements at the Michigan State Normal School for the years 1887 and 1888 :

Salaries.	1887.	1888.
Principal.....	\$3,500 00	\$3,500 00
Professor of Mental and Moral Science.....	2,500 00	2,500 00
"    Music.....	2,000 00	2,000 00
"    Mathematics.....	2,000 00	2,000 00
"    German and French.....	2,000 00	2,000 00
"    Physical Sciences.....	2,000 00	2,000 00
"    English Language and Literature.....	2,000 00	2,000 00
"    Latin and Greek.....	2,000 00	2,000 00
"    Drawing and Geography.....	2,000 00	2,000 00
"    Natural Sciences.....	1,000 00	1,000 00
Director of Training School.....	2,000 00	2,000 00
Preceptress.....	1,500 00	1,500 00
Critic in Training School.....	1,000 00	1,000 00
Instructor in Grammar and French.....	800 00	800 00
"    English Literature.....	800 00	800 00
"    History and German.....	800 00	800 00
"    Mathematics.....	800 00	800 00
"    Physical Sciences.....	800 00	800 00
"    Mathematics.....	400 00	400 00
"    ".....	350 00	350 00
"    History.....	350 00	350 00
"    Latin and Greek.....	400 00	400 00
"    English Literature.....	400 00	400 00
"    Natural Sciences.....	350 00	350 00
Two extra instructors.....	1,000 00	1,000 00
Librarian.....	400 00	400 00
Clerk and Secretary.....	450 00	450 00
Janitor.....	1,128 00	1,128 00
Current Expenses.		
Library.....	1,500 00	1,500 00
Apparatus.....	500 00	500 00
Wood and coal.....	2,200 00	2,200 00
Alteration and repairs.....	1,000 00	1,000 00
Gas and gas fixtures.....	400 00	400 00
Museum.....	500 00	500 00
Chemicals.....	200 00	200 00
Stationery.....	150 00	150 00
Printing.....	600 00	600 00
Postage.....	100 00	100 00
Furniture.....	600 00	600 00
Labor.....	200 00	200 00
Labor on grounds.....	200 00	200 00
Express.....	75 00	75 00
Freight and cartage.....	75 00	75 00
Visiting committee.....	150 00	150 00
Training school expenses.....	100 00	100 00
School supplies.....	400 00	400 00
Contingent expenses.....	300 00	300 00
Total.....	\$44,878 00	\$44,878 00
Interest on endowment fund.....	\$4,200 00	
Tuition and laboratory fees.....	2,200 00	
	6,400 00	6,400 00
Amount of Legislative appropriation needed for salaries and current expense for the years 1887 and 1888.....	\$53,478 00	\$53,478 00

The State Board of Education will also ask the Legislature to make an appropriation of \$60,000.00 for an addition to the present Normal School building. The reasons for this addition are fully set forth in the foregoing reports.

## D.

## INVENTORY.

A summary of inventory property belonging to the Michigan State Normal School, September 30, 1886 :

Five and nine hundred and thirty-five one-thousandths acres of land.....	\$7,400 00
One brick building used for Conservatory of Music.....	8,000 00
Main Normal School building.....	104,000 00
Two out-houses.....	1,600 00
A library of 7,000 volumes.....	15,000 00
One concert grand piano.....	740 00
One parlor grand piano.....	830 00
One square piano.....	100 00
Two reed organs.....	200 00
One upright piano.....	250 00
Models for drawing.....	135 00
Outline and other maps.....	200 00
Reading and other charts.....	105 00
Terrestrial globes.....	50 00
Collections in natural history and geology.....	1,300 00
Skeleton and charts.....	60 00
Centennial map of the United States.....	50 00
Equatorial telescope.....	300 00
Transit telescope.....	320 00
Chronometer.....	300 00
Celestial globe.....	35 00
Tellurian globe.....	45 00
Frictional electrical machine.....	60 00
Holtz' electrical machine.....	100 00
Atwood's machine.....	100 00
Air pump.....	50 00
Spectroscope.....	100 00
Induction coil.....	100 00
Calcium light lantern and slides.....	150 00
Microscope.....	50 00
Sciopticon.....	40 00
Two foot-lathes and tools.....	250 00
Galvanometer, thermopile and reflectors.....	50 00
One scroll-saw.....	20 00
One portable forge.....	18 00
Level, etc.....	90 00
Hydrometer and thermometer.....	10 00
Siren, organ pipes, steel cylinders.....	40 00
Geissler and Crookes' tubes.....	25 00
Small electro-magnets and instruments.....	25 00
Batteries, galvanic.....	25 00
Receivers, weight-lifter, etc., for air-pump.....	25 00
Leyden jars and apparatus for electric machine.....	25 00



Prisms, mirrors and lenses.....	\$30 00
Models of ear and eye.....	15 00
Models of mechanical powers, pumps, etc.....	15 00
Common balances.....	25 00
Barometers and thermometers.....	30 00
Miscellaneous glassware.....	10 00
Hydrostatic and hydraulic apparatus.....	20 00
Miscellaneous home-made pieces.....	100 00
Re-agent bottles.....	100 00
Chemical balance.....	75 00
Faraday lined furnace.....	15 00
Oxyhydrogen blow-pipe.....	15 00
Chemical glassware.....	50 00
Chemicals and miscellaneous.....	50 00
Rubber gas-holders.....	10 00
Hydrogen generator, copper.....	10 00
Rubber tubing and Bunsen lamps.....	20 00
Iron stands and condenser for distilled water.....	20 00
Oxygen generator, two blast lamps.....	10 00
School desks, and seats, recitation seats, chairs, tables, teachers' desks, book-cases for teachers, office desk, and other furniture.....	6,000 00
Clocks and electric bells, tables, etc., in laboratory; chandeliers, and gas fixtures, carpets, cases for museum and library.....	19,009 00
One 2-manual organ.....	8,100 00
Total.....	<u>\$170,792 00</u>

## E.

## FINANCIAL EXHIBIT FOR 1885-6.

*State Board of Education in account with Edgar Reaxford, Treasurer.*

*Salaries.*

J. M. B. Sill, 1 month.....	\$250 00
Daniel Putnam, 10 months.....	2,980 00
F. H. Pease, ten months.....	2,000 00
C. F. R. Bellows, 10 months.....	2,000 00
A. Lodeman, 10 months.....	2,000 00
J. P. Vroman, 9 months.....	1,800 00
Austin George, 10 months.....	2,200 00
E. A. Strong, 10 months.....	2,000 00
F. A. Barbour, 10 months.....	2,000 00
B. L. D'Ooge, 1 month.....	150 00
John Goodison, 10 months.....	1,000 00
William H. Brooks, 10 months.....	1,050 00
Henry T. Coe, 10 months.....	700 00
Charles E. St. John, 10 months.....	480 00
Willis W. Weeks, 10 months.....	400 00
George F. Key, 8 months.....	280 00
Wilbur P. Bowen, 1 month.....	40 00
Clarence E. Smith, 1 month.....	40 00

## STATE BOARD OF EDUCATION.

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P. R. Cleary, 12 weeks.....	\$100 00
Julia A. King, 10 months.....	1,500 00
Lucy A. Osband, 10 months.....	1,000 00
Helen M. Post, 10 months.....	700 00
Lois A. McMahon, 10 months.....	700 00
Anna A. Paton, 10 months.....	700 00
Abbie Pearce, 10 months.....	700 00
Amelia Hale, 10 months.....	850 00
Ellen Murphy, 9 months.....	815 00
Florence Goodison, 10 months.....	400 00
Lydia E. Kniss, 1 month.....	85 00
O. C. Vroman, 12 months.....	1,064 00
	<u>\$28,954 00</u>

## CURRENT EXPENSE ACCOUNT.

Date.	No. of Voucher.	To Whom Paid.	Amount.
Oct. 81	1	Pay roll (shown in salary account).....	\$2,773 33
Nov. 80	2	Pay roll (shown in salary account).....	2,908 33
Dec. 29	3	American Express Co., express.....	25
	4	Moses Lesprouce, painting.....	16 90
	5	Jas. H. Davis, two lawn rakes.....	1 00
	6	Walter Bedford, cleaning building.....	8 50
	7	Chas. Fleming, general repairs.....	37 03
	8	Chas. Fleming, carpenter work in museum.....	1 75
	9	Detroit Electrical Works, vibrating bell.....	2 25
	10	Henry Bedford, cleaning building.....	1 40
	11	Tel. & Tel. Cons't Co., use of telephone.....	24 00
	12	D. Putnam, expenses to Lansing.....	6 55
	13	Lucy A. Osband, museum expenses.....	4 25
	14	R. N. Reynolds, museum supplies.....	181 80
	15	Walter Bedford, cleaning building.....	2 00
	16	C. C. Carr, cartage.....	70
	17	Jas. Coquillard, repairing ceiling.....	4 00
	18	Mich. School Furniture Co., set of charts.....	9 00
	19	Henry Bedford, cleaning building.....	80
	20	Chas. Stelinger & Co., laborator supplies.....	27 68
	21	C. Dorfinger & Sons, glass jars.....	32 28
	22	Henry A. Ward, museum specimens.....	96 40
	23	McCollough Bros., steam and gas fitting.....	41 40
	24	Chas. Fleming, carpenter work.....	36 79
	25	Ypsilanti Gas Co., 11,000 feet of gas.....	22 00
	26	Frank Norton, museum specimens.....	5 00
	27	Henry A. Ward, museum specimens.....	115 00
	28	H. B. Clafin, carpet.....	160 80
	29	Lucy A. Osband, museum expenses.....	5 80
	30	Parsons Bros., labor and building material.....	14 71
	31	Walter Bedford, cleaning building.....	2 70
	32	P. R. Cleary, teaching 10 weeks (shown in salary account).....	50 00
	33	R. N. Reynolds, museum supplies.....	18 40
	34	Eberbach & Son, chemicals.....	19 87
	35	Eberbach & Son, chemicals.....	18 48
	36	Ypsilanti Gas Co., 43,600 feet of gas.....	87 20
	37	E. A. Strong, apparatus.....	84 55
	38	Johnson & Son, on organ account.....	1,900 00

	No. of Voucher.	To Whom Paid.	Amount.
1886.			
Dec.	29 39	George W. Hough, envelopes, crayons, pencils, etc.	36 05
	29 40	Wallace & Clark, cases, wash-sink, desk, etc.	41 90
	29 41	C. W. Rogers, music, charts and stands	22 40
	29 42	C. D. Stuart & Co., 324 mahogany chairs	251 70
	31 43	Pay roll (shown in salary account)	2,808 34
1886.			
Jan.	30 44	Pay roll (shown in salary account)	2,808 33
Feb.	16 45	American Express Co., express	30
	16 46	Walter Bedford, cleaning building	2 00
	16 47	Geo. C. Amsden, painting	53 53
	16 48	Amsden & Rogers, painting	8 75
	16 49	Homer Briggs, freight and cartage	10 33
	16 50	James A. Bailey, extra allowance as janitor	12 00
	16 51	American Express Co., express	25
	16 52	Detroit Metal and Heating Co., repairing steam heating	17 47
	16 53	Adam J. Orth, slate and slater	43 35
	16 54	Michigan School Furniture Co., 18 settees	82 00
	16 55	D. B. Green, one bible	2 75
	16 56	Daniel Putnam, expenses to Lansing and return	13 45
	16 57	Walter Hewitt, tuning piano	5 00
	16 58	Seward Albright, freight and cartage	2 42
	16 59	American Express Co., express	19 95
	16 60	American Express Co., express	3 30
	16 61	American Express Co., express	1 68
	16 62	Tel. & Tel. Cons't Co., use of telephone	24 00
	16 63	F. H. Pease, expenses in purchasing organ	10 95
	16 64	John A. Wilson, cutting carpet	1 00
	16 65	Ypsilantian, printing	23 97
	16 66	Frank A. Norton, work in natural history department	7 00
	16 67	Lucy A. Osband, goods for museum	1 80
Dec.	16 68	Tribune Printing Co., advertising in Michigan almanac	20 00
	16 69	Detroit Electrical Works, apparatus for laboratory	18 95
	16 70	C. A. Thatcher, portrait of Hon. W. J. Baxter	37 00
	16 71	American Express Co., express	55
	16 72	Ypsilanti Commercial Printing Co., printing	35 00
	16 73	Peninsular Paper Co., paper	7 40
	16 74	C. W. Rogers, music readers, charts, etc.	11 00
	23 75	Pay roll (shown in salary account)	2,808 33
1886.			
Mar.	11 76	Edwin Willits, fare to Philadelphia and return	12 35
	11 77	American Express Co., express	2 20
	11 78	Walter Bedford, cleaning building	7 50
	11 79	E. A. Strong, repairing microscope	2 75
	11 80	D. Putnam, maps, blank books, etc.	5 81
	11 81	W. C. Stevens, hardware	6 46
	11 82	Ypsilanti Broom Co., 1 doz. brooms	3 50
	11 83	Geo. S. White, member of visiting committee	14 10
	11 84	D. Howell, member of visiting committee	12 00
	11 85	Ypsilanti Gas Co., gas fixtures	6 00
	11 86	Ypsilanti postoffice, postal cards and stamps	18 00
	11 87	Frank Smith, chemicals, stationery, etc.	32 10
	11 88	H. R. Pattengill, printing	40 00
	11 89	Detroit Metal and Heating Works, one set grate bars	24 30
	11 90	Union School Furniture Co., 1 box crayons	3 00
	11 91	H. T. Coe, printing blanks	1 50
	11 92	G. F. Shaffer, repairing harness	30
	11 93	C. C. Vroman, putting up 224 chairs	8 10
	31 94	Pay roll (shown in salary account)	2,808 34

	No. of 1886. Voucher.	To Whom Paid.	Amount.
Apr. 21	95	Johnson & Son, balance on organ.....	\$1,200 00
21	96	Henry T. Coe, Printing.....	2 00
21	97	Peninsular Paper Co., paper.....	4 00
29	98	E. A. Strong, apparatus.....	7 24
29	99	Chas. Fleming, carpenter work.....	94 52
29	100	Chas. Fleming, carpenter work.....	43 85
29	101	Chas. Fleming, carpenter work.....	6 23
29	102	Chas. Fleming, carpenter work.....	7 13
29	103	American Express Co., express.....	55
29	104	C. F. R. Bellows, 66 feet steel chain and pins.....	12 00
29	105	Lucy A. Osband, models for museum.....	4 53
29	106	Ducharme, Fletcher & Co., 7 doz. sash locks.....	12 01
29	107	W. H. Pollard, cleaning ashes and snow.....	6 25
29	108	W. H. Harrison, shoveling ashes, etc.....	4 75
29	109	Henry Bedford, cleaning building.....	2 00
29	110	James Wilson, cleaning outhouses.....	8 00
29	111	James S. Pencil, one coal rake and hook.....	2 00
29	112	A. A. Graves, matches.....	50
29	113	E. W. Bowen, 1 doz. brooms.....	4 00
29	114	Wm. H. Harrison, work on grounds.....	6 00
29	115	Wm. H. Pollard, work on grounds.....	7 50
29	116	Wm. H. Pollard, work on grounds.....	5 00
29	117	Wm. H. Harrison, work on grounds.....	1 00
29	118	Geo. T. Pencil, 1 iron wheelbarrow.....	2 10
29	119	W. Hewitt, tuning piano.....	8 00
29	120	Ypsilanti Gas Co., 64,700 feet of gas.....	129 40
30	121	Pay roll (shown in salary account).....	2,819 00
May 31	122	Pay roll (shown in salary account).....	2,819 00
June 29	123	Frank A. Norton, work in museum.....	7 00
Apr. 29	124	Lucy A. Osband, specimens for museum.....	4 27
June 29	125	Wm. S. Putnam, pumping organ.....	70
29	126	Henry Bedford, cleaning building.....	8 10
29	127	Henry Calvert, work on grounds.....	2 63
29	128	P. R. Cleary (shown in salary account).....	50 00
29	129	E. A. Strong, $\frac{3}{4}$ bbl. blue vitriol.....	9 75
29	130	Chas. Fleming, carpenter work and lumber.....	68 87
29	131	Lucy A. Osband, glass, etc., for museum.....	6 19
29	132	American Express Co., express.....	65
29	133	American Express Co., express.....	1 15
29	134	E. P. Allen, insurance.....	56 25
29	135	American Express Co., express.....	25
29	136	John Goodison, 1 slate blackboard.....	6 00
29	137	Geo. F. Key, printing.....	5 00
29	138	W. Putnam, pumping organ.....	2 00
29	139	Tel. & Tel. Cons't Co., use of telephone.....	24 00
29	140	Chas. E. St. John, boxing and cartage.....	60
29	141	Detroit Evening News, advertising.....	1 28
29	142	A. R. Avery, member of visiting committee.....	11 80
29	143	Peninsular Paper Co., paper.....	9 00
29	144	Mrs. C. Worden, making carpet.....	10 85
29	145	Winn & Hammond, invitations, programs, etc.....	7 25
29	146	Calvert Lith. and Eng. Co., diplomas.....	75 00
29	147	Walter Bedford, cleaning building.....	2 50
29	148	Van Leyen & Co., engraving of Normal School.....	30 00
29	149	W. H. Sweet, ribbon for diplomas.....	9 24
29	150	Ypsilantian, printing.....	281 75
29	151	Wm. H. Brooks, copying, lettering diplomas, etc.....	75 00

	No. of 1886 Voucher.	To Whom Paid.	Amount.
June 29	152	D. Putnam, preparing diplomas, etc.	\$7 50
29	153	Austin George (shown in salary account)	200 00
29	154	Edgar Rexford, services as treasurer of Normal School	300 00
30	155	Ypsilanti Gas Co., 24,900 feet of gas	49 80
30	156	Pay roll (shown in salary account)	2,819 00
29	157	Lucy A. Osband, museum supplies	2 44
29	158	Frank Smith, school supplies	38 66
29	159	Wallace & Clark, case and shelves	11 00
29	160	Wallace & Clark, 1 large office desk	23 00
29	161	Walter Hewitt, tuning piano	5 00
29	162	Follmer & Scovill, lumber	15 28
30	163	Frank A. Norton, work in museum	14 00
30	164	J. H. Manning, telegrams	3 91
Sept. 30	165	Will S. Putnam, pumping organ	2 85
30	166	American Express Co., express	25
30	167	Barns Bros., paper for training school	10 00
30	168	Normal News, advertising school in paper	60 00
30	169	Tel. & Tel. Cons't. Co., use of telephone	24 00
30	170	American Express Co., express	40
30	171	D. Howell, visiting committee	13 30
30	172	John Wilson, hauling coal	13 97
30	173	Whitmore & Co., hauling coal	29 35
30	174	E. A. Strong	2 50
30	175	Jas. H. Taylor, hauling coal	112 35
30	176	Pennsylvania Coal Co., 362 192-200 tons coal	1,614 95
30	177	Homer Briggs, freight and cartage	3 65
30	178	Homer Briggs, freight and cartage	5 71
30	179	Homer Briggs, freight and cartage	10 00
Aug. 31	180	Pay roll (shown in salary account)	188 00
Sept. 30	181	Ypsilanti postoffice, postal cards and stamps	43 98
30	182	Ypsilanti postoffice, postal cards and stamps	27 31
30	183	Ladies' Library Association, commencement dinner	175 00
30	184	Wallace & Clark, repairing furniture	1 90
30	185	John Bibb, cleaning outhouses	10 00
30	186	H. B. Claffin & Co., matting	74 88
30	187	William H. Pollard, work on grounds	2 50
30	188	Ypsilanti Commercial Printing Co., printing	26 25
30	189	W. W. Worden, painting	1 55
30	190	Chas. Fleming, carpenter work and lumber	652 10
30	191	Mich. Bell Telephone Co., telephone messages	5 95
30	192	Mich. Bell Telephone Co., telephone messages	3 05
30	193	Will Putnam, pumping organ	1 00
30	194	Richmond & Backus Co., class register, index, etc.	25 90
30	195	Peninsular Paper Co., paper	6 80
30	196	J. M. B. Sill, advertising books, paper, etc.	12 00
30	197	D. Putnam, paid for labor and express	2 80
30	198	Ypsilanti Gas Co., gas fixtures	32 10
30	199	Ypsilanti Gas Co., 8,300 feet of gas	16 60
30	200	W. C. Stevens, hardware	7 77
30	201	American Express Co., express	80
30	202	American Express Co., express	1 00
30	203	Smith & Powers, printing	14 75
30	204	Pay roll (shown in salary account)	3,144 00

Disbursements on account of current expenses for year ending Sept. 30, 1886... \$38,651 97

## STATE BOARD OF EDUCATION.

37

1885.		DEBIT.	
Oct. 31	Transferred to library fund.....		\$1,500 00
1886.			
Jan. 31	Transferred to library fund.....		1,500 00
Sept. 30	Current expenses as per above statement.....		38,651 97
30	Balance to new account.....		369 02
			<u>\$42,020 99</u>
1885.		CREDIT.	
Sept. 30	Balance from old account.....		\$248 74
Oct. 7	By Cash from State Treasurer.....		11,545 00
Dec. 31	" " tuition.....		1,366 50
31	" " diploma fees.....		12 00
1886.			
Jan. 16	" " State Treasurer.....		10,000 00
Apr. 3	" " State Treasurer.....		10,000 00
June 1	" " organ concert.....		25 55
30	" " tuition.....		1,327 50
30	" " diploma fees.....		277 00
30	" " laboratory fees.....		186 00
July 6	" " State Treasurer.....		7,000 00
17	" " organ concert.....		31 70
			<u>\$42,020 99</u>

## SPECIAL FUNDS ACCOUNT.

*State Board of Education in Account with Edgar Rexford, Treasurer.*

No. of		To Whom Paid.	Amount.
1886. Voucher.			
Sept. 29	1	W. J. McKone, on account of library.....	\$3 75
29	2	Sheehan & Co., " ".....	1 60
29	3	John MacFarlane, " ".....	98 29
29	4	John MacFarlane, " ".....	38 10
Dec. 29	5	W. E. Dunling, " ".....	5 50
29	6	R. R. Bowker, " ".....	2 00
29	7	W. J. McKone, " ".....	4 75
29	8	John MacFarlane, " ".....	31 39
29	9	John MacFarlane, " ".....	31 27
29	10	John MacFarlane, " ".....	49 68
29	11	John MacFarlane, " ".....	98 24
29	12	S. E. Cassino & Co., " ".....	28 00
29	13	John L. Atwater, " ".....	6 00
29	14	Publishers Weekly, " ".....	12 50
Dec. 29	15	Ypsilanti Commercial Printing Co., on account of library.....	8 55
29	16	Ypsilanti Commercial Printing Co., on account of library.....	21 40
29	17	John MacFarlane, on account of library.....	145 44
29	18	Library Bureau, " ".....	4 76
29	19	John W. Wise, " ".....	4 50
29	20	John MacFarlane, " ".....	20 68
29	21	John MacFarlane, " ".....	60 58
29	22	Ypsilanti Commercial Printing Co., on account of library.....	2 00
29	23	Frank Smith, on account of library.....	90 40
Feb. 16	24	Mrs. D. W. Le Valley, on account of library.....	3 50

## PUBLIC INSTRUCTION.

	No. of 1885. Voucher.	To Whom Paid.	Amount.
Feb. 16	25	John MacFarlane,	\$360 00
16	26	John MacFarlane,	29 08
16	27	Frank Smith,	85 20
16	28	S. E. Cassino & Co.,	7 00
16	29	S. E. Cassino & Co.,	7 00
16	30	John L. Atwater,	12 00
16	31	Q. P. Index,	1 25
Mar. 11	32	Richard Haigh,	2 00
Apr. 21	33	F. A. Barbour,	63 24
21	34	A. Lodeman,	2 00
29	35	Charles Scribner's Sons,	26 00
29	36	John MacFarlane,	43 99
29	37	John MacFarlane,	234 30
29	38	R. R. Bowker,	2 00
29	39	Ypsilanti Com'l Pr't' Com.,	28 85
June 29	40	Q. P. Index,	1 00
29	41	Chas. Scribner's Sons,	12 00
29	42	John MacFarlane	33 20
29	43	John W. Wise,	4 50
29	44	W. W. Vanarsdale,	4 50
29	45	F. W. Christern,	7 93
29	46	R. R. Bowker,	3 12
29	47	Florence Goodison,	2 50
29	48	Ypsilanti Com'l Pr't'g Co.,	17 55
29	49	John MacFarlane,	4 25
29	50	F. W. Christern,	21 88
Sept. 30	51	D. Appleton & Co.,	6 00
30	52	Frank Smith,	5 50
30	53	D. Appleton & Co.,	6 00
30	54	Benj. L. D'Ooge,	2 50
30	55	F. H. Pease,	4 00
30	56	F. A. Barbour,	9 80
30	57	Lucy A. Osband,	2 25

Disbursements on account of special funds for year ending Sept. 30, 1886..... \$1,931 23

1885.

## DEBIT.

Sept. 30	Balance from old account.....	\$963 08
1886.		
Sept. 30	Disbursements on account of special funds for year ending Sept. 30, 1886.....	1,931 23
30	Balance to new account.....	406 70
		<u>\$3,000 00</u>

1886.

## CREDIT.

Oct. 31	Transferred from current expense fund.....	\$1,500 00
1886.		
Jan. 31	Transferred from current expense fund.....	1,500 00
		<u>\$3,000 00</u>

EDGAR REXFORD,

Treasurer.

Ypsilanti, Sept. 30, 1886.

# STATE AGRICULTURAL COLLEGE.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR—I herewith submit my report of the State Agricultural College for the collegiate year ending August 12, 1886, as required by section 413 of Howell's statutes.

The year has been marked by a greater attendance than ever before, the totals for the different years thus far being as follows:

Year.	Number.	Year.	Number.	Year.	Number.
1886.....	206	1876.....	164	1866.....	57 + 51*
1885.....	173	1875.....	156	1865.....	43 + 45*
1884.....	171	1874.....	121	1864.....	29 + 33*
1883.....	185	1873.....	143	1863.....	34 + 26*
1882.....	216	1872.....	131	1862.....	44 + 25*
1881.....	221	1871.....	141	1861.....	37 + 29*
1880.....	264	1870.....	93 + 36*	1860.....	49
1879.....	232	1869.....	79	1859.....	98
1878.....	239	1868.....	82	1858.....	140
1877.....	154	1867.....	73 + 24*	1857.....	123

\* Preparatory students.

Of the total number of students there were

In the agricultural course.....	233
In the mechanical course.....	23
In special studies.....	35

296

They were divided into classes as follows:

Post graduates.....	11
Seniors.....	33
Juniors.....	25
Sophomores.....	59
Freshmen.....	144
Specials.....	24



There are employed sixteen Professors and Instructors. The following is a list of the Faculty and other officers:

Edwin Willits, M.A., President, Professor of Political Science, Constitutional Law, and Business Law.

Theophilus C. Abbot, LL.D., Professor of Mental Philosophy and Logic.

Robert C. Kedzie, M.A., M.D., Professor of Chemistry, and Curator of the Chemical Laboratory.

Albert J. Cook, M.S., Professor of Zoölogy and Entomology, and Curator of the General Museum.

William J. Beal, M.S., Ph.D., Professor of Botany and Forestry, and Curator of the Botanical Museum.

Rolla C. Carpenter, M.S., C.E., Professor of Mathematics and Civil Engineering.

Samuel Johnson, Professor of Practical Agriculture, and Superintendent of the Farm.

Elias J. MacEwan, M.A., Professor of the English Language and Literature.

E. A. A. Grange, V.S., Professor of Veterinary Science.

J. A. Lockwood, 2d Lieut., 17th U. S. Infantry, Professor of Military Science and Tactics.

Liberty H. Bailey, Jr., B.S., Professor of Horticulture and Landscape Gardening, and Superintendent of the Horticultural Department.

Lewis McLouth, M.A., Ph.D., Professor of Mechanics and Astronomy.

Henry G. Reynolds, M.S., Secretary.

Frank S. Kedzie, M.S., Assistant Professor of Chemistry.

Louis G. Carpenter, M.S., Assistant Professor of Mathematics.

Henry R. Pattengill, Assistant Professor of English.

Joseph B. Cotton, B.S., Instructor in Mathematics.

Mrs. Mary J. C. Merrell, B.S., Librarian.

Henry W. Baird, B.S., Assistant Secretary.

Hiram T. French, B.S., Foreman of the Farm.

Louis Knapper, Florist.

Charles S. Crandall, B.S., Foreman of the Horticultural Department.

James Wiseman, Engineer and Foreman of Iron Shops.

H. Campbell, Carpenter and Foreman of Wood Shops.

There are two courses of study pursued at this college—the agricultural and the mechanical. Both courses are purely scientific and different from each other, principally in the studies and work pursued in each; relating to agriculture with work upon the farm in one, and a predominance of mathematics and mechanics with shop work in the other. The following statements give the courses of study in detail, and the text books now used:

#### AGRICULTURAL COURSE.

##### *Freshman Year.*

AUTUMN TERM.—*Algebra*—Thomson and Quinby. *Ancient History*—Swinton's Outlines. *English*—Whitney's Essentials. *Elocution*—Monroe.

SPRING TERM.—*Geometry*—Wentworth. *Drawing*—Free Hand, Lectures. *Agriculture*—Lectures. *Declamations*.

SUMMER TERM.—*Geometry* completed. *Botany*—Gray's Lessons, Wood's Botanist and Florist. *Rhetoric*—D. J. Hill. *Essays*.

*Sophomore Year.*

AUTUMN TERM.—*Algebra* completed. *Trigonometry*, half term; *Moral Philosophy*, half term. *Botany*, half term. *Agriculture*, half term—Lectures. *Declamations and Essays*.

SPRING TERM.—*Trigonometry* completed, half term—Bellows. *Surveying*, half term, Bellows. *Botany*—Laboratory work, two hours daily. *Rhetoric*—A. S. Hill. *Essays*.

SUMMER TERM.—*Mechanics*—Atkinson's Ganot. *Elementary Chemistry*—Lectures, Houston. *Agriculture*, half term—Lectures. *Landscape Gardening*, half term—Lectures. *Original Speeches*.

*Junior Year.*

AUTUMN TERM.—*Mechanics* completed, half term. *Anatomy*, half term—Lectures, Martin. *Horticulture*—Lectures. *Organic Chemistry*—Lectures. *Blowpipe and Volumetric Analysis*—Laboratory Practice. *Essays and Public Speeches*.

SPRING TERM.—*Human and Comparative Physiology*—Lectures, Martin. Laboratory work three hours daily for two weeks. *Analytical Chemistry*—Laboratory work, three hours daily, Kedzie's Hand-book. *Essays and Public Speeches*.

SUMMER TERM.—*Entomology*—Lectures, Packard, Cook's Apiary. Laboratory practice three hours a week. *English Literature*—Lectures, Stafford A. Brooke, Select Texts. *Agricultural Chemistry*—Lectures. *Essays and Public Speeches*.

*Senior Year.<sup>1</sup>*

AUTUMN TERM.—*Psychology*—Bascom. *Chemical Physics*—Atkinson's Ganot. *Zoology*—Lectures. *Agricultural Engineering*—Lectures. *Veterinary*—Lectures. *Critical Essays and Public Speeches*.

SPRING TERM.—*Logic*—Jevon's Lessons, Fowler's Inductive Logic. *Meteorology*—Lectures. *Civil Engineering*, Davis' Surveying—Lectures. *Constitution of the United States*, half term—Cooley. *Political Economy*, half term—Chapin-Wayland. *Veterinary*—Lectures. *Geology*, half term—Lectures. *Horticulture*, half term—Lectures. *Essays and Public Speeches*.

SUMMER TERM.—*Quantitative Analysis*—Laboratory Practice. *Botany and Forestry*—Lectures and Laboratory Practice. *Agriculture*—Lectures. *Veterinary*—Lectures. *English Literature*, half term—Lectures, Select Texts. *Philosophy of History*, half term—Guizot. *Astronomy*—Newcomb and Holden. *Milton*, once a week.

The text-books mentioned above are those used when the several subjects were last taught, but they are liable to be changed.

## COURSE IN MECHANIC ARTS.

*Freshman Year.*

AUTUMN TERM.—*Free Hand Drawing*. *Algebra*—Thomson & Quimby. *English*—Whitney's Essentials. *Elocution*—Monroe. *Shop Practice*.

SPRING TERM.—*Mechanical Drawing*—Morse. *Elementary Physics*—Trowbridge. *Geometry*—Wentworth. *Declamation*. *Shop Practice*.

SUMMER TERM.—*Geometry*, completed. *Mechanical Drawing*—Morse. *Elementary Physics*. *Essays*. *Shop Practice*.

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<sup>1</sup> All studies elective in this year.

*Sophomore Year.*

FALL TERM—*Mechanical Drawing*—Morse. *Algebra*. *Botany*—Lectures and laboratory practice. *Elementary Physics* completed, half term. *Trigonometry*—Bellows, half term. *Shop Practice*.

SPRING TERM—*Mechanical Drawing*. *Book-keeping and Business Law*, *Trigonometry* completed half term. *Surveying*—Bellows, half term. *Experimental Mechanics*—Ball. *Shop Practice*.

SUMMER TERM—*Mechanical Drawing*. *Rhetoric*—D. J. Hill. *Elementary Chemistry*—Houston, lectures. *Experimental Mechanics* completed. *Shop Practice*.

*Junior Year.*

FALL TERM—*Chemistry*, blowpipe (11 A. M.). *Mechanical Drawing*. *Analytical Geometry*. *French or German*. *Shop Practice*.

SPRING TERM—*Mechanical Drawing*. *Analytical Geometry*, half term, completed. *Calculus*, half term. *French or German*. *Analytical Chemistry*. *Shop Practice*.

SUMMER TERM—*Calculus*, completed. *Mechanical Engineering*. *French or German*. *Elements of Mechanism*—Goodeve. *Shop Practice*.

*Senior Year.*

FALL TERM—*Mechanical Drawing*. *Engineering* (steam engine and boiler). *Elements of Mechanism*, half term, completed. *Chemical Physics*—Ganot. *Analytical Mechanics*, half term.

SPRING TERM—*Lithological Geology*, half term. *Analytical Mechanics*, half term, completed. *U. S. Constitution and Political Science*. *Machine Design*. *Logic*.

SUMMER TERM—*Astronomy*—Newcomb & Holden. *Civil Engineering*. *Metallurgy*. *English Literature*.

Our various departments are all in prosperous working order, though the great additional influx of students makes very necessary additional teaching force and more space in certain directions. The first want is most particularly felt wherever technical training is required, as in all of the operations of manual labor on the farm and garden, in the shops, apiary, etc., and in all classes of laboratory work, chemical, botanical, physiological and mechanical.

The second want applies only to the horticultural and mechanical departments, the former of which has no other quarters than the unfinished basement of the college hall and a single small barn, while the latter is crowding its present quarters, and must have more room or cease to grow.

This need of larger accommodations can only be met by the wise liberality of the State Legislature; as, by the terms of its endowment, the college is debarred from using any of its own funds for building purposes.

This endowment has already reached so productive a stage that, at the last session of the Legislature, the Board of Agriculture ventured to say that no appropriation for current expenses of the institution was needed, and the two years have passed creditably and prosperously and there is no deficiency to be made up.

Again, though with its larger needs, yet also with its gradually increasing income, the Board are intending to ask the Legislature only for money for specific purposes, and to try to fit the current expenses of the college to its own current income.

That the State of Michigan can well afford to provide this child of her be-

getting, with the completest equipment, will be understood when we see how well its "Uncle Samuel" has provided for its ultimate maintenance.

The condition of this bequest at the present time (Oct. 1, 1886) is as follows:

Agricultural College Trust Fund, from sale of lands of United States grant.....	\$301,333 58
Balances due from purchasers " " " " " " .....	134,234 31
124,242.91 acres of land grant yet unsold, at \$5 per acre (the minimum price at which the lands can be sold).....	621,214 55
Total.....	<u>\$1,056,782 44</u>

This principal sum cannot be touched, and the interest from it can only be used for maintenance, and never, in the language of the act of Congress making the grant, "be applied directly or indirectly, under any pretense whatever, to the purchase, erection, preservation or repair of any building or buildings."

It will, therefore, be readily seen that Michigan cannot afford to do otherwise than make the best arrangements possible for the advantageous expenditure of the interest on this large sum.

The grant only becomes interest bearing as the lands are sold, so that at present the productive portion of the endowment is represented by the first and second of the above items, amounting to \$435,567.87, the annual interest on which is \$30,489.75.

During the twelve months since my last report the following bulletins have been issued, under the law of May 11, 1885:

No. 6. Sept. 1, 1885, by E. A. A. Grange, Prot. of Veterinary Science, on Abortion in Cattle.

No. 7. Oct. 1, 1885, by L. H. Bailey, jr., Prof. of Horticulture, etc., Notes on Fruits, etc.

No. 8. Nov. 1, 1885, by A. J. Cook, Prof. of Entomology, etc., on Wintering Bees.

No. 9. Dec. 1, 1885, by Dr. R. C. Kedzie, Prof. of Chemistry, on Marl.

No. 10. Feb. 1, 1886, by E. A. A. Grange, on a Disease among Horses.

No. 11. Mar. 10, 1886, by Dr. W. J. Beal, Prof. of Botany, etc., on Lawn Making.

No. 12. Apr. 1, 1886, by L. H. Bailey, jr., on Rural Adornment.

No. 13. Apr. 10, 1886, by S. Johnson, Prof. of Agriculture, on Potato Culture.

No. 14. May 1, 1886, by A. J. Cook, on the Codling Moth and Back Louse.

No. 15. June 1, 1886, by Dr. R. C. Kedzie, on the Manurial Value of Ashes.

No. 16. July 15, 1886, by Dr. W. J. Beal, on Grasses.

Very respectfully,

HENRY G. REYNOLDS,

*Sec. Mich. State Board of Agriculture.*

AGRICULTURAL COLLEGE, }  
August 20, 1886. }

## REFORM SCHOOL.

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### SUPERINTENDENT'S REPORT. \*

#### *To the Board of Control of the Reform School:*

GENTLEMEN—I have the honor to submit my report as Superintendent of the Reform School for the biennial period ending September 30, 1886.

In an institution like ours, old enough so that the general character of its work is pretty thoroughly established, there seems to be but little that is new to present in a Superintendent's report. But as each succeeding report goes into the hands of many who have not hitherto been familiar with the working of the institution, it is proper that we should present, somewhat in detail, a statement of our aims, the means with which we have endeavored to accomplish these aims and the measure of success which has crowned our efforts.

The Reform School of Michigan, which was established thirty years ago as a "House of Correction for Juvenile Offenders," has long since outgrown the sphere of effort for which it was originally inaugurated—that of a boys' prison—and is now expected to take such boys as are tending towards lives of crime, and so discipline and instruct them that they may be returned to society morally and educationally equipped for the battle of life. The law provides for sending to this institution not only boys who have been convicted of some offense punishable by fine or imprisonment, but also, such as by their failure to take advantage of the opportunities for obtaining an education in the public schools, indicate that they are in danger of falling into idle and vicious habits.

The State of Michigan believes that a common school education is a prerequisite to good citizenship, and that the boy who will not accept an education as a free gift should be compelled to receive it in the Reform School. It is frequently asked if, in the institution, we separate truants from those who are sent to us as criminals, and if there is not danger that while these truants are being improved intellectually they will be injured morally. We can answer this and several other inquiries which are often made as to the classification of our inmates, by stating that we make no distinction whatever based upon the character of a boy at the time when he comes under our care. It is our aim to have the moral atmosphere of every part of our institution such that it will stimulate toward well-doing every one who breathes it. We

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\* The annual report to the Superintendent of Public Instruction required by section 2, act No. 206, laws of 1881, not having been received, the report here given has been compiled in this office from the last biennial report of the Superintendent to the Board of Control.

plan at all times to keep the average standard of morality among our boys sufficiently high so that a good boy will not be injured, and a bad boy will surely be benefited by contact with those about him. When a boy has determined to become a good boy, and is making an honest effort in that direction he at once becomes an active and helpful agency in the work of bringing his associates into a condition of right thinking and right acting. With a large corps of helpers composed of those of our inmates who have started in the right direction, and who are still remaining with us on probation, proving by their persistence in well doing that they are strong enough to walk alone, we are constantly aided in the discipline of the institution and are able to have the predominant sentiment at all times toward the right. Moreover, a boy who is ambitious to "owe no man," sees in the good work he is enabled to do for other unfortunates who have been intrusted to the care of the institution, an opportunity to compensate the State to some extent for the good work previously wrought upon himself.

As for years past, our boys devote four and a half hours each day to work, and four and a half hours to study, leaving five hours for meals and recreation and ten hours for sleep.

In our school-room we attempt nothing outside of or beyond the common English branches, but do endeavor to have all that we do of a thorough and practical character. The enthusiasm of our boys in their school-room duties and their very rapid advancement in their studies indicate, not that our schools are better than others, but that enforced attention to any duty soon makes that a pleasure which was before an irksome task. The same holds true with reference to all the work of the institution in which the boys engage. Especially noticeable is this in all those industries which appear to the boys to be helpful in preparing them for gaining a livelihood after leaving us. The most willing and enthusiastic work is always noticed among those boys who are employed in the tailor shop, shoe shop, bake shop, the engine room and on the farm. I wish that we might increase our facilities in the way of educating industries, and am sure that our Legislature needs only to have its attention called to our wants in this direction to insure such an appropriation as will enable us to prepare for successful wage earning, many more than we are doing at present. Most of our boys upon leaving the institution are obliged at once to attempt self-support. We can materially enhance the probability of their success in this attempt and at the same time greatly lessen the probability that they will again become a source of expense to the State, by giving them such a training as will enable them to take rank as skilled laborers. As a business proposition, the State should feel that it cannot afford to allow these boys to go out from us without the ability to earn an honest living from the start.

While the past two seasons have not been as good for profitable farming as some which have preceded, we have nevertheless, raised an amount of produce which has materially assisted in the support of the institution. We have moreover greatly enhanced the value of our farm by clearing, fencing and draining, thus putting it in shape for greater profit hereafter. We have also done a large amount of necessary grading upon our grounds with our teams and the assistance of the boys, which has saved to the State an expenditure of several thousand dollars which would otherwise have been necessary.

Our farm is a constant and great assistance to the real work of the institution in preparing a large number of boys each year to accept homes with farmers to the mutual advantage of both parties. As most of our boys come from large towns, and have an established taste for town life, this work of placing

boys with farmers will always be somewhat limited. There are, however, very many of our inmates who have a taste for this work, and for whom we can do nothing better than to help them to homes in the country.

It is a matter of gratification to me that I can look over the two years that have just closed and believe that the work of the school for those committed to its care has been reasonably productive of good results. Notwithstanding the fact that some who have gone out from our care have not shown by their subsequent career that we were successful in permanently turning them from their downward course, it still remains true that the great majority of those released from this institution have, by their honesty and industry, shown that they were anxious and determined to become good citizens. Through correspondence with the boys and from reports made by county agents, we learn of a very large number who are honoring themselves, and proving the wisdom of the effort that is being made in behalf of the "juvenile offenders" of the State.

There is no phase of the work we have in hand in which I have taken a livelier interest than that which pertains to the returning of our inmates to the outside world with the least possible of habits of thinking and acting which are purely institutional; but rather with such habits as will the most surely serve to fortify them against temptations to wrong-doing in after life, and fit them for grappling successfully with its stern realities.

While in any large institution it is necessary to have much of system in its management, and the individual, in many particulars, must be merged into and become an unnoticed part of the grand whole, it is, I believe, important to the individual that this merging process be reduced to the minimum, and that strong counter-influences be established, which shall bring out and strengthen the individuality of each boy. We have been making a persistent effort in this direction with results which have, I am sure, convinced all who have been conversant with our work, that much more of individual liberty could be given, and of individual responsibility demanded than had formerly been supposed feasible or possible even.

In furtherance of this idea we have endeavored to remove from our schemes for restraint, discipline and education, all those which differ from what are found in every good home, and to introduce just such as the good home finds necessary and adequate.

It is a fact well known to every person who has been engaged in reformatory work for any length of time, that it is seldom that a child becomes an inmate of such an institution who has had good home training. It is, I believe, equally true that the great majority of those who come under our care will be saved to themselves and to the State, if they can have good home influences brought to bear upon them. Toward this end we have been aiming. The most important departure we have made from the established customs of juvenile reformatories has been in abolishing entirely everything in the way of grades and honors in our school, and in their stead inculcating the idea that good conduct should be aimed at because it is right, and that good scholarship and faithfulness and skill in work are desirable, because they are necessary to an honorable and happy career in after life. The system of grades and honors may and probably does show more immediate results, but such as are, I am sure, but temporary and most unsatisfactory in their character. Good conduct that is bought with a price, carries with it no assurance that it will be continued, but rather argues that wrong-doing is likely to follow a withdrawal of the incentive which determined the action. We cannot, in the institution, any more than in the home,

afford to delude a boy into thinking that he is worthy of confidence and respect, on account of any good deed he has performed from other than a noble motive. It was with much hesitancy that we decided to abandon the system of grades which prevailed for years in this institution, and which is, in some form, in vogue in nearly every similar institution in the country; but having thoroughly tested what we believe to be the better way, we are fully convinced that very much was gained and very little lost by the change. In this, as in every other plan for the betterment of our work, I have received the hearty and intelligent coöperation of the very best corps of officers and employes which can be found in any reformatory in the United States.

We are under great obligations to the many friends of the institution for the pleasant reminders, which come to us almost daily, of the deep interest which is felt in the success of our work. Governor Alger, with that generous bounty which has endeared him to the inmates of all our State institutions, gave to each of our boys, last Christmas, a pair of mittens, beside other valuable presents.

Not less appreciated are the words of encouragement and cheer which are given to our inmates by those who visit the institution. It is a most powerful stimulus to good conduct, on the part of any boy, for him to feel that, in the opinion of those whose judgment he respects, there is no question as to his ability to make an honorable and worthy man.

The following is a list of newspapers which have been furnished to the school gratuitously, and which are highly appreciated by our boys, who are always eager for home news:

Owosso Weekly Press; Kalamazoo Weekly Telegraph; The Union Index, Gettysburg, D. T.; Pentwater News; Hillsdale Standard; The Weekly Courier, Jackson; Lansing Sentinel; Lansing Journal; State Republican; Saginaw Morning Herald; Ludington Record; Rockford Register; Milford Times; Ing-ham County Democrat, Mason; The Center, Detroit; Howard Times, Sock-anosset, R. I.; Grange Visitor, Schoolcraft; The Summary, Elmira, N. Y.; The Church Helper; Cheboygan Tribune; Charlevoix Journal; Coldwater Republican; Bay City Tribune; Albion Recorder; Alpena Pioneer; City and Country, Columbus, Ohio.

With grateful acknowledgment of the wise counsels and constant support which I have always received from you, gentlemen of the Board of Control, this report is

Respectfully submitted,

C. A. GOWER,  
*Superintendent.*



# STATE PUBLIC SCHOOL FOR DEPENDENT CHILDREN.

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## REPORT OF THE BOARD OF CONTROL.\*

### TWELVE YEARS OF CHILD-SAVING WORK.

This is no longer an experimental institution, as it may have been in 1874 when Michigan was a pioneer in the inauguration of a new system for the care and education of dependent, not criminal, children. There have been 2,138 dependent children cared for here, the larger part of whom have gone into good family homes. Those who are no longer wards of the Board are the 150 adopted by proceedings in the probate courts, 253 returned to their counties—generally for mental or chronic physical disability, 128 have become of age, 28 girls have married, 72 have died in homes or at the school, 162 have been declared self-supporting, 233 have been returned to their parents who became able to support them, and 317 are either in the school or are in homes on trial. The present wards of the school are 1,112, of which 795 are subject to visitation in homes. For over twelve years these young dependent children have been coming from the county poor-houses or from broken homes into this school. While here they have been kindly cared for without over-indulgence. They have been educated here in the common English branches as others are in the district schools. They have been taught how to labor, so far as their ages and conditions permitted. And when they were fitted for a good home they have been placed there by indenture or adoption. In these homes the continuation of their education and kindly treatment as members of the family has been secured. The State has by visits and correspondence kept up a careful supervision of its wards and protected their interests as well as parents might do. Many of these children have already become self-supporting, respectable citizens. Those who turn out well will compare favorably with the same number in our common schools. These results are not reached without effort. Many of these children are in a fit condition physically and mentally to place in homes the day they enter here. But there are many others who have never before been under the influences of a true home. Their life has been on the streets, in tenement houses of the lowest order and in resorts where virtue and honor were unknown. They have only known cruelty, hunger, cold and wretchedness. The law of kindness was unknown to them, and when they entered this school they learned for the first time

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\*The annual report to the Superintendent of Public Instruction, required by section 2, Act No. 206, Laws of 1881, not having been received the report here given has been compiled in this office from the last biennial report of the Board of Control to the Governor.—SUPR. PUB. INST'N.

that men and women can be pure and temperate and can speak without foul jest or oath. They are children who have been rescued from nurseries of crime and placed where they may become good citizens. For many of them there must be and is patient, loving and continued labor. Here in this home school all these classes are gathered where they are surrounded by moral and mental influences which elevate them to a higher level where they may become as strong and pure men and women as their more fortunate brothers and sisters. To save these children from chronic pauperism and possible crime, for its own safety as well as for humanity, the State is doing this work. As Gov. Bagley said, "What a noble work for the State to engage in, reaching out a hand not heavy and restraining, clothed in iron mail, but gentle and with a tender clasp folding in its arms these innocents; taking the place of their fathers and mothers and holding them out to its citizens as their brothers and sisters."

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#### PRESENT AND FUTURE SIZE OF THE SCHOOL.

In 1883 the legislature authorized the construction of a new hospital, and the conversion of the building then used for that purpose into a cottage for children, by which the capacity was increased from 300 to 330. In his report for 1882, the superintendent said: "This room and much more is greatly needed for the accommodation of all the children, for whose admission applications have urgently been made. In fact, three more cottages would not more than supply the pressing demand." For the previous five years the average number in the school, including those on trial, had been 309. The institution was overcrowded, and the pressure was great for admissions. The average yearly indentures for five years have been 115, including re-indentures, the actual gain being about 100 yearly. In the main this success was fairly satisfactory to the Board in the absence of demonstration that better work could be done. But the ideal of the law, in the opinion of the Board had not been reached. That was that the school should care for all the dependent children without increase of buildings. So, in 1883 and 1884, a special effort was made to determine whether it was not possible to provide for all admissible dependent children without increasing the capacity of the school. It was evident that unless more than 100 per year could be received and indentured that many must remain in the counties as public charges. New zeal and confidence increased the indentures, in 1884, to 216, and the numbers received to 290, nearly double the number received in any previous year. The counties were soon relieved of all dependent children. In 1884 notice was given that, thereafter, all would be received. That notice has not been recalled and probably will not be, though our population rapidly increases, as well as the number of children received. Further, in 1885, the Board requested authority to receive children two years of age—a class not before admitted. The amendment to the law was made and still there was room. In the last two years 466 have been received, and 407 indentured. This late experience has demonstrated that the institution can meet all demands upon it, and probably will for many years. The work of the State Agent in the school, and visiting the children in families, has contributed much to this result. Under the improved conditions the Board was confident that the time had come when, with safety and profit, there might be a reorganization of the work of the school, including a more suitable adaptation of the buildings for the purposes of the institution. The time had come, in the

opinion of the Board, when more work could be done, and at less expense, and when the capacity of the institution could, with profit, be reduced from 330 to 270. These are some of the reasons for the readjustments and permanent improvements mentioned below.

#### THE DOUBLE COTTAGE NOW THE SCHOOL HOUSE.

By reason of the more rapid placing in families the number at times in the school was often below 250, and once passed below 200. The large cottage had room for sixty and was occupied by a few girls. As a cottage it was expensive to heat and had been abandoned in the winter of 1885, the girls being transferred to the next cottage, which they have since then occupied. There appeared to be no farther use for this building for cottage purposes. But there had always been a serious need for proper school accommodations. Of the five school rooms in the east wing of the main building only one was at all suited for the purpose. It would cost \$10,000 to \$15,000 to erect a suitable school building, and the board preferred to avoid requesting so large an appropriation. But here was this large building, which with nominal changes could be made into an admirable school building. After full consideration the building was set apart for school purposes. The four large rooms, two in each story, were well lighted, heated and finely ventilated. The large south room in the first story was used for the kindergarten, which has been one of the most attractive features of the school. This building has now been in use for over a year, and the wisdom of the enterprise has been fully demonstrated. With the addition in the rear providing two more school rooms to be used when the institution is full, will complete this school building so that it will be adequate for all the future demands upon it.

\* \* \* \* \*

An examination, in person, by those to whom this report is addressed, of the the general and financial management of this institution, is respectfully solicited. The plan and operations of the school can be far better shown here than in a printed report. The mission of the school is to save young children from associations that direct them in the way of chronic poverty or crime. The Board is confident that the trust imposed is being executed according to the letter and spirit of the law, and for the best interests of the children. The records now give the history of over two thousand little children who have lost their homes by the sins and misfortunes of their parents, and who have been brought here to be educated and then placed in family homes. Many who have gone through this school are already self-supporting and respected citizens. The great majority of the rest will also, in time, be worthy citizens of the noble State that aided them in their hour of need. Considering the past work and the possibilities of this temporary educational home for dependent children, it is not strange that one so well acquainted with the school, and who did so much towards organizing it, as Governor Bagley, should say—"To my mind the grandest work the State has ever done is the State Public School at Coldwater."

The Board bespeaks for these wards of the State that judicious aid that has never been withheld, and for the institution a continuation of the cordial sentiment of approval that has always been a source of strength and encouragement.

Respectfully submitted,

ISAAC A. FANCHER,  
R. E. CASE,  
C. D. RANDALL,

C. D. RANDALL, *Secretary.*

*Board of Control.*

## A.

## SUPERINTENDENT'S REPORT.

To the Hon. Board of Control of the State Public School :

GENTLEMEN—I submit herewith, for your consideration, the Twelfth Annual Report of the State Public School, covering the biennial period ending September 30, 1886 :

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TABLE 8.—*Present Age of the School.*

Number between 2 and 3.....	4
“ “ 3 and 4.....	4
“ “ 4 and 5.....	12
“ “ 5 and 6.....	16
“ “ 6 and 7.....	33
“ “ 7 and 8.....	34
“ “ 8 and 9.....	42
“ “ 9 and 10.....	32
“ “ 10 and 11.....	23
“ “ 11 and 12.....	16
“ “ 12 and 13.....	10
“ “ 13 and 14.....	2
“ “ 14 and 15.....	4
“ “ 15 and 16.....	2
Total.....	234
Average age.....	7 4-5

TABLE 9.—*Present Standing of School.*

Number in Kindergarten.....	58
“ reading in Chart.....	42
“ reading in First Reader.....	39
“ reading in Second Reader.....	47
“ reading in Third Reader.....	30
“ able to write letters.....	60
“ able to add practical examples.....	45
“ able to subtract practical examples.....	45
“ able to multiply practical examples.....	45
“ able to divide practical examples.....	45
“ knowing multiplication table.....	17
“ studying Swinton's Introductory Geography.....	17
“ studying Milnes' Primary Arithmetic.....	13
“ studying Milnes' Elementary Arithmetic.....	17
“ studying Oral Geography.....	104

TABLE 10.—*Course of Study.*

KINDERGARTEN.	
Study of colors and form.	Occupations for manual dexterity, neatness, observation, comparison.
Learning numbers, counting, etc.	
Games on circle to illustrate the above.	
FIRST GRADE.	
Chart and First Reader.	Making figures.
Singing.	Counting to one hundred.
Geography of the school room.	Drawing on slate.
Addition.	Spelling.
SECOND GRADE.	
First and Second Readers.	Writing on slate.
Spelling.	Studying of numbers to ten—four operations to each number.
Singing.	
THIRD GRADE.	
Appleton's Second Reader.	Milnes' Elementary Arithmetic.
Appleton's Third Reader.	Milnes' Primary Arithmetic.
Swinton's Introductory Geography.	Writing.
Spelling all words in Reader.	

## RESULTS OF PLACING OUT.

It would not be sufficient to simply place a child in a home every working day of the year, if nothing were done to see that the child received such training as is accorded children in honorable families where proper training is given, and no pains has been spared in this most important part of our work.

Never before has it been practicable to do this part of our work as it has been done during the past year. The children are encouraged if discouraged, admonished if wayward, and counseled to be patient, honest and truthful. Those who are becoming of age are advised regarding their future plans. The money due on contract is collected if necessary, and guardians are learning that a contract with this institution means all it contains. If children are not being sent to school it is at once investigated, church and Sunday school attendance is being insisted upon, and in general a complete and thorough conformity to the spirit as well as the letter of the indenture contract is being urged.

This visiting is done at unexpected times by a man who was personally acquainted with a great many of the children before they went into homes, and they are more ready to tell all their troubles to him than they would be to an utter stranger.

Children are removed from homes promptly where it is deemed for the child's best good, whether such children are with their own relatives or among entire strangers. Guardians guilty of cruelty have been prosecuted and fined. Children who have left good homes without cause have been returned to their homes, so that such absconding is growing less frequent. Children and guardians alike are recognizing their obligations to the parent the State has provided. So thoroughly has this work been done that with this report we are enabled to show the condition and whereabouts of all children but eight.

For items of interest regarding children in families and character of homes you are respectfully referred to the report of the State Agent, which is herewith submitted. From his report it will be seen that at least 92 per cent. of all children placed out are no longer public burdens and are likely to become honest, self-supporting citizens.

It is also worthy of notice that the homes in which these children are placed have some purpose in view other than the value of the child to them in work, but desire to give each child such educational advantages as will place him at no disadvantage with his more fortunate companions in homes with their own real parents; as the following table of attendance at school during the past year of those out of the institution in homes shows :

Number who have attended school 10 months.....	38
Number who have attended school 9 months.....	32
Number who have attended school 8 months.....	34
Number who have attended school 7 months.....	37
Number who have attended school 6 months.....	60
Number who have attended school 5 months.....	69
Number who have attended school 4 months.....	243
Number who have attended school 3 months.....	87
Number who have attended school 2 months.....	36
Number who have attended school 1 month.....	8
Number who have not attended school.....	156
Total.....	<u>795</u>

In the early history of the institution only three months' attendance at school was required ; later this was changed to four months, which is the present requirement.

From the above table it will be seen that 595 of the children on indenture have attended school the full amount of time required by their contract, or more than that length of time. One-third of all children out have attended school five months or more.

Of the 164 who have attended one month or not at all, 83 were out on trial and had not yet begun attendance at school, 8 have not been heard from, 26 are under school age, 27 are past 18 years of age and have dropped out of school, 4 have been out of school on account of sickness, 3 because they did not wish to go, 10 because they did not go into their homes from the institution until during the past summer and are waiting for the winter term to begin. No reason is given in case of the remaining three, but has been asked for. Deducting from the whole number those who cannot reasonably be expected to be in school and the average number of months for each child is five.

#### THE SCHOOLS.

There is no more important duty devolving upon this institution than to give the children the best educational advantages. While all the departments are purely primary, it is the place of all places in the school where the best teachers should be employed and the best methods inaugurated. The disadvantages attending the teacher's work, in a school like ours, have been so frequently mentioned as not to need repetition here. They are acknowledged by all who are familiar with the work. This being so, it is important to introduce such improved system as will assist in securing the greatest possible good to the children. As suggested in my last report, a kindergarten department was to be started, and the wisdom of this departure in the school work has already been shown. It has been a most useful adjunct to the schools, and its results have been better than I even dared to hope. It has done much, by interesting mechanical work, to enliven dormant powers, and to bring into activity mental resources of children who were considered of doubtful ability. It has thus, possibly, saved from a poor-house life one or two children who, without this awakening process, would have been probably considered feeble-minded. While it brightens and awakens sleeping intellects, it does

much for the already bright ones. It furnishes pleasing occupations for willing fingers and saves them from getting into mischief. It teaches geometrical forms, color, qualities of objects, number, and, by easy steps, trains to observation, comparison and invention. Its moral training cannot be over-estimated. At a time in life when easily influenced, impressions for good are made which will be lasting. Honesty, politeness, courtesy, and graceful movements are taught in such a way as to develop the true lady and gentleman. These little waifs, many of whom are old beyond their years for lack of anything to brighten life, are made happy beyond description for four hours each day. With their action songs, marching, working with pretty colors, making something with their own fingers, talking to each other almost constantly, the time of the session passes before they are ready to go home. If no other reason existed to justify the establishment of this department, to my mind that would be sufficient.

The other departments are doing good work, notwithstanding the disadvantages under which teachers have to labor. The schools are better equipped than ever before with modern appliances for school work. The dark, illy-ventilated rooms in the main building have given place to light, airy, well ventilated rooms, in a building used for no other purpose.

In future the schools will be closed for a regular vacation during July and August ; so that our children may look forward to school closing and beginning as do all other children in the public schools.

\* \* \* \* \*

Respectfully submitted,

JOHN N. FOSTER,  
*Superintendent.*

September 30, 1886.

# STATE INDUSTRIAL HOME FOR GIRLS.

## REPORT OF BOARD OF CONTROL.\*

*To His Excellency the Governor, the Secretary of State, and the Honorable Members of the Legislature of the State of Michigan:*

The Board of Control hereby submits for your consideration its fourth biennial report, being for the fiscal years ending respectively September 30, 1885, and September 30, 1886, including the reports of the Treasurer, Superintendent and Physician.

The average number of girls received annually since the opening of the institution has been 62. The average number leaving by discharge, death, etc., 16. Provision is made in our present buildings for 192 inmates, but we have already been compelled to crowd in more than that number, although such crowding is very detrimental to the efficiency of our work. The cottages ought not to be filled to their utmost capacity if the best work is to be done. It is impossible to grade the girls properly when this is the case. Sometimes one cottage and then another requires depletion in order to place girls in the grade to which their conduct entitles them; but obviously, this cannot be done when the advance cottage is already full.

In view of this showing, it seems to us absolutely necessary, if the institution is to be successfully maintained, that provision should be made by this Legislature for increased accommodations; for it must be borne in mind that at least a year must elapse after an appropriation is made for an additional building before it can be ready for occupancy. Should such an appropriation be made, we trust it will be for a small cottage similar to those first erected, and designed for the accommodation of not more than thirty-four inmates.

We expressed very fully in the last report our views of the comparative value for reformatory purposes of large and small cottages, and it is perhaps unnecessary to go over the same ground again. Suffice it to say, that experience has most decidedly confirmed us in the opinions then expressed. We find the large building, erected as an experiment, and then just about being opened, no more economical, much more difficult to manage properly, and less satisfactory in every way than the smaller ones. The home feeling upon which we rely so much in the work of reformation is in a great measure lost when so large a number are congregated together, and the girls, instead of

\* The annual report of the Superintendent of Public Instruction, required by section 2, act No. 206, laws of 1881, not having been received, the report here given has been compiled in this office from the last biennial report of the Board of Control to the Governor.—Supt. Pub. Instr.



having each a sense of being the object of individual interest and care, become a crowd too large to have their interests considered separately.

The Industrial Home for Girls is no longer an experiment. It has demonstrated its ability to accomplish the results hoped for in its establishment to quite as large an extent as could reasonably have been anticipated. We believe it has become one of the most valuable and successful of the charitable institutions in the State, and should be cheerfully maintained and enlarged as its necessities require.

Our plan of training girls in all sorts of domestic work has proved successful. We refer to the Superintendent's report for particulars on this point.

It will be seen from the Physician's report that the health of the girls has from the opening of the Home, been remarkably good; a fact which we believe to be largely due to the strict sanitary regulations insisted upon and enforced.

The working of the Truant Act, which allows girls to be sent to the institution, to be discharged when 16 years of age, has proved very detrimental, and works an apparent injustice to other inmates of the Home. Three girls have been sent here under its provisions, whose terms of detention by the law will be but for a single year. Their records and characters are bad, and their influence immoral. It is demoralizing to have these girls discharged while many better ones are retained as unfit for an honorable discharge. We urgently request that all girls hereafter sent to this school be sentenced as required in the original act establishing it.

Understanding that application will be made to the Legislature for the establishment of a prison for women, and an asylum for feeble-minded children, we cordially recommend both measures to favorable consideration. Our experience has furnished frequent evidence of their necessity. We are convinced that in many cases girls are committed to our care who are above the prescribed age for reception, and they occupy places which should be reserved for younger and more hopeful subjects of reformatory effort. Others are sent here who are scarcely capable of judging between right and wrong, who are not in any sense proper subjects for our work, and could be much better cared for in an institution especially designed for that class of unfortunates.

Very respectfully,

ARTHURETTA S. FULLER,  
ELIZA S. STEBBINS,  
MARY E. COOLEY,  
WILLIAM CORBIN,  
GEORGE SPALDING.

## A.

## SUPERINTENDENT'S REPORT.

*To the Board of Control of the State Industrial Home for Girls :*

LADIES AND GENTLEMEN : The following is respectfully submitted as the Report of the Superintendent for the years ending September 30, 1885, and September 30, 1886 :

TABLE I.—*Number of Girls Received.*

Number Received and Total Number now in Home.	No.
Number received before Sept. 30, 1884.....	205
Number received from Sept. 30, 1884, to Sept. 30, 1885.....	61
Number received from Sept. 30, 1885, to Sept. 30, 1886.....	64
Whole number received since opening.....	330
Whole number now in the home.....	187

By using the hospitals in the different cottages we can furnish rooms for two hundred girls. Our present number is one hundred and eighty-seven, as will be seen in the above table.

At present date our girls are placed as follows :

TABLE II.—*Manner of Dismissal.*

Number contracted for service but still under control of the Home.....	54
" contracted to friends.....	8
" returned to county as unfit subjects.....	13
" who have been discharged at expiration of time.....	8
" " " " " for good behavior.....	26
" " " " " various reasons.....	36
" " died.....	4
" in the Home Sept. 30, 1886.....	187
Whole number received.....	330
Average number belonging from Sept. 30, 1884, to Sept. 30, 1885.....	163
Whole " " " " " 30, 1884, " 30, 1885.....	226
Average " " " " " 30, 1885, " " 30, 1886.....	184
Whole " " " " " 30, 1886.....	258

Average age at entering, 14 years.

At the date of this report the girls were graded as follows :

In Croswell cottage, or lowest grade.....	32
In Clark cottage, or second grade.....	33
In Central cottage, or third grade.....	57
In Gillespie cottage, or fourth grade.....	35
In Honor cottage, or highest grade.....	30
	187

The girls have done the work of the several families, made and repaired all the garments, have done the oiling and floor painting; have picked over five hundred and forty-four bushels of beans; transplanted one hundred and nineteen thousand four hundred and sixty tomato plants, picked two thousand one hundred and sixty-eight quarts of berries; have planted potatoes and corn; have done considerable weeding; taken almost the entire care of fifteen acres of lawn.

All work is done under the supervision of an officer.

The girls received seventeen premiums at the Lenawee Co. Fair, on bread, canned fruit, fancy work, hand and machine knitting.

TABLE XI.--*Course of Study.*

First Grade.	Second Grade.	Third Grade.
Cards. Exercises in— Drawing. Writing. Reading. Spelling. Numbers.	Appleton's First and Second Readers. Supplementary Readers. Oral work in— Geography. Numbers. Drawing. Writing. Spelling.	Appleton's Third Reader. Supplementary Reader. Primary Arithmetic. Harper's Primary Geography. Drawing. Writing. Spelling.
Fourth Grade.	Fifth Grade.	
Fourth Reader. Robinson's Arithmetic. Harper's Common School Geography. Hooker's Book of Nature. Household Economy. Writing. Spelling.	Fourth Reader, finished. Robinson's Arithmetic. Harper's Common School Geography. Swinton's Language Lessons. Writing. Spelling.	
Sixth Grade.	Seventh Grade and Extra Studies.	
Fifth Reader. Robinson's Arithmetic. Harper's Common School Geography. Swinton's Language Lessons. Writing. Spelling.	Fifth Reader. Language Work—Composition. Robinson's Arithmetic, completed. Physiology. U. S. History. Writing. Spelling.	

The girls of Croswell cottage are separated from the others in their school work and form an unclassified department.

The schools have been under the instruction of earnest, conscientious teachers, and the progress of the pupils in their studies has been very satisfactory.

Several entertainments have been given by the various grades in the past two years.

Memorial days of Longfellow, and John B. Gough were observed by the advanced grades.

The International S. S. Lessons are taught in each family, Saturday evening, by the cottage manager.

Sunday morning all the girls are assembled in chapel, when the lesson is reviewed, general questions asked and answered.

The girls show great interest in the study of the Bible and Sabbath instruction.

By a recent arrangement, Catholic girls receive religious instruction from the priests and sisters.

I am very grateful to the clergymen of the city who have so kindly assisted us in our Sunday afternoon services.

Respectfully submitted,

MARGARET SCOTT,  
*Superintendent.*

# SCHOOL FOR THE BLIND.\*

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## SUPERINTENDENT'S REPORT.

### *To the Board of Control:*

The following comprises the report of the Superintendent of the institution under your charge for the biennial period of 1884-6. The period covered by this report begins four years after the leasing of the property known as the Odd Fellows' Institute as a temporary location for the school, three years after the purchase of the property and permanent location of the school by the Legislature, and one year after the appropriations were made for the erection of wings to the main building and for various other improvements on the premises.

### ERECTION OF BUILDING.

September 30, 1884, found the south wing and residence of superintendent completed and occupied, and work upon the brick walls of the north wing under way. This building was not ready for occupancy before the opening of the term in September, 1885, and even at that time much work yet remained to be done by way of finishing and furnishing parts of this building for the reception of pupils. The rooms of this building furnished the boys more commodious and comfortable quarters than those hitherto occupied by them, and the school rooms met a need of the school for more and better accommodations.

### LITERARY DEPARTMENT.

At the close of the term in June, 1885, Mr. Clarence D. McLouth declined re-appointment as first teacher in this department, for the purpose of further pursuing his studies at the State Normal School at Ypsilanti. The vacancy was filled by the appointment of Mr. U. G. Race, recently a graduate of the same institution. At the same time Miss Aristine Naves declined re-appointment as teacher in this department to accept an appointment as teacher in the schools of Fort Wayne, Indiana. Miss Emma L. Kent, of Greenville, Michigan, was appointed to fill the vacancy.

Studies in the following subjects were pursued in the school years of 1885 and 1886:

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\*The annual report of the Superintendent of Public Instruction, required by section 2, act No. 206, laws of 1881, not having been received, the report here given has been compiled in this office from the last biennial report of the Superintendent to the Board of Control.—*Supt. Pub. Instr.*

## PUBLIC INSTRUCTION.

## FIRST GRADE.

School year ending June, 1885.	School year ending June, 1886.
General Knowledge.	General Knowledge.
Algebra.	Algebra.
Grammar.	Natural Philosophy.
General History.	Grammar.
Physical Geography.	
Physiology.	

## SECOND GRADE.

General Knowledge.	General Knowledge.
Reading.	Natural Philosophy.
History.	Arithmetic.
Physiology.	History.
Arithmetic.	

## THIRD GRADE.

Reading and Spelling.	Arithmetic.
Arithmetic.	Reading and Spelling.
Natural History.	Natural History.
Objects.	Memorizing and
American Literature.	American Literature.

## FOURTH GRADE.

Arithmetic.	Kindergarten.
Reading and Spelling.	Reading and Spelling.
Geography.	Geography.
Memorizing.	Objects.
	Memorizing.

## FIFTH GRADE.

Geography.	Kindergarten.
Reading.	Reading and Spelling.
Arithmetic.	Geography.
Memorizing.	Arithmetic.
	Memorizing.

Instruction in the above subjects was given to seventy-two pupils during the school year of 1885, and to eighty-three pupils during the year 1886.

The reading classes have used books in line print almost exclusively.

A class of beginners in the New York point system was organized during the past year and has made satisfactory progress. The Braille system of point writing has been in use for a number of years by some of our pupils, although instruction in this system has not been given in school. After having compared the merits of the two systems thoroughly, I would pronounce in favor of the New York system of point print and advise that the use of the Braille system be discontinued altogether.

An important addition was made to the department in the matter of a kindergarten class. This work is especially designed for younger pupils, although, I think, that most of the pupils in our schools could profit by this method of instruction.

The clumsiness of fingers unused to labor never appears so great as when those fingers are made to do double duty in supplying the deficiency occasioned by the loss of sight. In some pupils this difficulty can only be remedied by engaging in exercises designed to strengthen the fingers, and to

enable all their movements to be made with precision. As many blind persons must, necessarily, depend upon mechanical employments as a means of self support, the necessity for early attention to the training and discipline of the hand becomes apparent. This training should come early in life, and mastery over the movements of the hands should be acquired at that age when hands and body are developing most rapidly. Motion then becomes natural and easy. It does not partake of the hesitating, artificial character, which is often found in persons of more advanced years, who had not acquired precision of movement in early life.

A pupil, whose hands have been properly disciplined, comes to the learning of a trade with a very different equipment from that of a person whose hands have always been idle. He finds that the trade calls for repetitions of motions with which he is already familiar, and in the performance of which his hand is strong and exact.

The kindergarten meets the demand for this early training as well as anything that has yet been devised. I do not mean the kindergarten as it is ordinarily taught, for much of this work in our common schools would not be at all suited to the needs of blind pupils. So much work as relates to colors or lines must be either discarded or, at least, so modified as to appeal to the sense of touch of the blind child. Modeling in clay of the simple geometrical figures, the forms of birds' nests and animals, houses, articles of furniture, and many others that may strike the fancy of the child, furnishes a great source of amusement as well as of instruction. Paper folding and weaving, and the formation with thread and needle of pictures on perforated card-board, besides stick and tablet laying, are also extensively employed. We have also introduced exercises in parcel wrapping with good results. Pupils first learn to wrap paper around blocks of wood, and then to tie them up neatly. Objects of different shapes, and more difficult to manage, are then introduced as the fingers become more deft.

It is designed that the mastery of one form shall be followed by the presentation of another requiring a higher degree of dexterity, until the doing up of saw dust or sand into packages closes the exercises in parcel wrapping.

There is another feature which, so far as I am aware, is peculiar to our kindergarten, and which I think is destined to prove useful here as well as in other institutions for the blind. It has reference to the various uses which can be made of cords or small ropes in the exercise and development of the sense of touch.

The apparatus which we use is very simple and consists of a board which is supported on brackets about five inches from the wall and at a height from the floor equal to the height of a table. Running lengthwise of this board are two lines of holes designed to afford an anchorage for the cords while the pupils are at work. These holes are one inch apart and are made with a three-sixteenths-inch bit. The cord we have used is a braided chalk line cut up into lengths of about four feet. With a knot on one end and the other end dipped into melted glue to prevent its unravelling, the cord is drawn through the hole in the above described frame-work. Any number of these cords desired may be held firmly in this frame-work at the same time. A line of chairs placed conveniently near furnishes seating for pupils.

A great variety of work may be executed with the aid of this apparatus, much greater, indeed, than we have yet been able to put into practical operation. Our exercises so far have aimed to instruct pupils in tying different

kinds of knots, braiding from three to seven strands and splicing cords, etc. I hope that its usefulness may be extended beyond the limit as here indicated, for I think that this or similar apparatus will have a place in the future kindergarten for the blind.

The pupils' libraries of raised-print books consist largely of books in what is known as line-print. This institution has received books to the value of \$563 from the American printing house for the blind during the past two years. These books were paid for from the congressional grant of 1879, which grant was made to furnish books and apparatus for the blind. We have also put into raised print the New Year's letters of 1885 and 1886 of Bishop Gillespie to the pupils of this institution. Blind persons throughout the State have been furnished with copies of these letters free. Many of them have also been supplied with raised-print books on condition of their paying the cost of transportation.

#### MUSIC DEPARTMENT.

The addition to the equipment of this department by the purchase of five Knabe pianos, three square grand and two upright, was one of importance. Two of the old pianos have been given over to the tuning department, which leaves eleven pianos for regular music practice.

The services of two teachers have been in constant demand in this work. At the close of the term of 1885, Mrs. L. S. Roper, vocal teacher, and Miss Jennie Van Wormer, teacher of instrumental music, severed their connections with the institution. The vacancies were filled by the appointment of Mr. and Mrs. Aaron C. Blakeslee, as teachers, respectively, of instrumental and vocal music.

A class in piano tuning which at present contains seven members, was inaugurated during the past year. The progress so far made by these young men has been very satisfactory. There is a good prospect that they will find in this employment a comfortable means of self support. Instruction is given both in the scientific and practical phases of piano tuning, and a special aim is made of thoroughness in every part of the work.

The instructions also embrace the best way of making all ordinary repairs to pianos, an opportunity is afforded for practical work in this direction. There can be no question but what the blind possess especial gifts, which enable them to practice this trade with great skill. The keen perception and interpretation of sounds is a necessary result of blindness, arising as it does from the constant use of this organ of sense in gaining a knowledge of objects which by other people are apprehended by the sense of sight.

It is difficult to estimate at its full value the delicate and refined perception of the sense of hearing usually attained by cultivated blind persons. Not only is the critical accuracy of this sense noticed in the correct appreciation of musical sounds but it is also to be seen in the readiness with which the mood or state of mind of the speaker is interpreted from the sound of the voice. It is only by noting small differences of sounds that such a power of determining the exact feelings of another becomes possible. This refined delicacy of the sense of hearing is a desirable equipment of a person practicing the art of piano tuning. In the struggle of competition in this kind of employment at least nature has given the blind man a decided advantage over his seeing brother.

As one of the numerous instances of the work of blind persons in piano

tuning, I may refer to the fact that the Perkins Institution for the Blind has been awarded the contract for eight years in succession of tuning the pianos of the Boston schools, one hundred and thirty-two in number. I may also refer to the fact that large piano establishments are having their tuning very extensively done by blind persons. The pianos of this institution have been tuned and kept in repair for several years by blind tuners who were formerly students in the institution, and the work has never been better or more uniformly done in the history of the institution than has been done by these blind men.

#### WORK DEPARTMENT.

The affairs of this department have been conducted with vigor and success.

The general character of the employment afforded the pupils has been very much as indicated in former reports, although in the girls' branch there has been a noticeable improvement in the quality of the manufactured articles.

In the prosecution of this work, the teacher and pupils have labored with commendable diligence and zeal. Some of the work done wholly by the blind girls speaks strongly for the thorough discipline which they receive.

Sewing by hand and machine, both fancy and plain, the hemming of sheets, napkins and towels, knitting and crocheting, darning and mending, constitute the main features of the girls' work. The sewing for the household has been mainly done in this department, and the clothing of many of the pupils has been made by the pupils themselves. An exhibit was made at the Central Michigan Fair, at Lansing, in September, 1886, of the work of this department together with samples of the work and apparatus of the other departments of the school. The quality of this exhibit excited considerable attention, and enlisted a very general interest in the peculiar work which this institution is accomplishing.

In the broom shop the work has progressed satisfactorily. The boys have received instruction in all of the operations entering into the manufacture of brooms, and as a rule have made good use of their advantages. On completing his trade, each boy can perform every operation from removing the corn from the bale and bleaching and sorting it, to properly labeling and bunching the finished product.

In addition to the number of pupils who have pursued studies in the literary course, and at the same time have learned the trade of broom making and have left the institution to engage in their trades, there have been admitted about ten or twelve men for the express purpose of learning a trade.

These persons were over the age of twenty-one years and so were admitted only as special reasons for doing so appeared to exist in their cases. As a rule these persons became blind after reaching the age of twenty-one years, and generally as the result of accident. Perhaps one-half of the number became blind as the result of accidents with explosives in mines. In every case these men had been accustomed to active, hard work before becoming blind, and I believe that in every case they have pursued the trade of broom making with success after leaving the institution.

I would advise, until these blind persons are provided for in some other institution, such as the working homes for blind men, that we continue to receive the most worthy and deserving of them as we have done heretofore. The practical value of the shop work to these men has been very great.

J. F. McELROY,  
*Superintendent.*



## ADRIAN COLLEGE.

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### VISITORS' REPORT.

HON. THEODORE NELSON,  
*Supt. of Public Instruction:*

DEAR SIR—The State visitors to Adrian College under your appointment, discharged the duties assigned them, and unite in the following report :

Adrian College is situate on College hill, in the western part of the thrifty city of Adrian. Its campus contains 20 acres of high, rolling, beautiful grounds, just adapted to the purposes to which they are devoted, with especially inviting and healthful surroundings. It is artistically platted, considerably improved and beautified, and with but little additional outlay of work and money will not be excelled for a college site by any location in Michigan.

There are four buildings now erected, large and roomy, wisely designed, and constructed with reference to College purposes. A fifth is in the general plan, which when built, will make the educating workshop complete. The exterior of the buildings is neat and shapely. Among the features of the interior which attracted our attention are the spacious, well furnished Society rooms, the Star and Lambda Phi. These, with several recitation rooms and offices, are upon the first floor of the chapel building. They are tastefully arranged, and give evidence of the care and honorable strife of each not to be outdone by the other. The chapel will seat 400, and contains a fine pipe organ. The halls on the extreme north and south of the grounds contain pleasant waiting rooms, spacious parlors, large assembly rooms, music and recitation rooms, together with a number of furnished suites of rooms for a limited number of students who wish to accept the dormitory system. The North Hall, in addition to the President's office, recitation rooms and public offices, contains apartments for about 100 young men. The South Hall of the same ample size and general arrangement, in addition to Music rooms for classes in Instrumental and Vocal Music, to which very especial attention is given, has accommodations for about the same number of young women. All the departments of College instruction are open to both sexes, and the co-education is conducted with eminent satisfaction.

The first floor of the Museum building has a Library hall, Reading rooms, Telephone room, Laboratory, Recitation and Lecture rooms for the Theological department, which is one of the special schools of the College. The Museum contains large and valuable zoölogical collections, and within the past year has received many important contributions of birds, fishes, minerals,

shells and woods from the territories and western States of our country, and from foreign fields.

The whole interior arrangements and conduct of the College reveal great care and devotion to the best training and culture of the large class of students who avail themselves of its advantages.

The institution is well manned and is doing good and thorough work in the educational interests of Michigan. The Faculty are a noble people, and though contending against financial pressures, have resolved to live within the College income and work vigorously while waiting for better days. President Stephens is an efficient instructor and painstaking officer, and with the assistance of an able corps of co-workers, will, by the help of Adrian and increasing endowments, through the blessing of God, place Adrian College among the very first and best institutions of our State.

The college has an endowment of about \$90,000, which yields an income altogether too limited for its needs. It receives very considerable help yearly from the Methodist Protestant church, under whose care and patronage it exists. The receipts are somewhat increased from its dormitories, initiation, and class fees and other resources, and yet are too small for the demands made upon them. Its Faculty are determined, however, to do thorough work in the establishment and carrying forward of an institution that shall do its part in the literary, scientific, and religious departments of education in Michigan.

The varied departments of college instruction include the College of Literature and Arts, the School of Theology, School of Music, Normal School, School of Commerce, with courses of study equal to those pursued in our best Colleges. A Preparatory Department under able instructors prepare students for the advanced curriculum of the College, from which they are graduated with honors and degrees, as in the highest Colleges and Universities of the country. At least fourteen States and Territories were represented in the body of students during the last year, and the senior class on class day acquitted itself with great credit, showing thorough drill and excellent scholarship.

We are assured that Adrian College has before it an honorable career of great usefulness that will reflect credit upon all who participate in the work it is accomplishing. It appeals earnestly for larger endowments to the men and women of wealth, not only in the religious denomination which especially fosters it, but also to those in the beautiful and busy city on whose borders it is located, and who pride themselves in its prosperity, and to others who would establish a most worthy monument of goodness and benevolence in the endowment of Professorships that shall perpetuate their name, and memory.

Very respectfully,

JOHN McELDOWNEY,  
S. BECKWITH,  
J. G. PLOWMAN,

*Board of Visitors.*

# ALBION COLLEGE.

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## REPORT OF PRESIDENT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR—I have the honor to present the following report of the work and progress of Albion College for the year ending June 24, 1886.

The attendance of the students was 365, being forty in excess of the preceding year.

The bachelor's degree was conferred on sixteen students, while thirteen graduated from the conservatory of music.

With this year ends the first quarter of the first century of the institution, and during commencement week a quarter-centennial celebration of much interest was held.

I am glad to be able to report substantial progress in all departments. The library has been improved by the addition of 629 volumes; the biological laboratory by a large increase in its appliances of work.

Much interest has been awakened in the study of history by the system of historical maps devised by Professor F. M. Taylor, on which a patent has been secured. By means of these maps all territorial changes, location of battles or other great events and every geographical modification is readily indicated, so that the student can trace on the same background the growth or decadence of nations through all the periods of their life. During the year the institution has prepared a large number of maps on this plan, so that in the rooms of the history department there is already quite an extensive map museum. Each map contains within itself, in most cases, the resources and information of a score of maps of the ordinary kind.

### THE WORK THE COLLEGE HAS UNDERTAKEN TO DO.

We have arranged four distinct and radically unlike courses of study. The Classical, the Latin Scientific, the Scientific, and the English. In the Classical the Latin and Greek hold a prominent place. In all Colleges, both in Europe and America, until quite recently, there was no other course. And at present many scholars maintain that more culture is gained from this line of work than from any substitute that has been offered.

In the Latin Scientific the Greek is replaced by other studies *requiring the same amount of time for their mastery*. These studies are principally—though not wholly—in science and mathematics. But students who desire to make a specialty of Latin or some of the modern languages, can substitute further

work in these languages for such branches in science or mathematics as have been introduced into this course in place of the Greek found in the Classical Course. This will make the course preëminently linguistic, the same as the Classical Course. The degree conferred is Bachelor of Philosophy—not Bachelor of Arts as in the Classical Course.

In the Scientific Course there is no ancient language in the College curriculum, and but one year of required Latin in the Preparatory, and also one year of either Latin or Greek. But the amount of Mathematics, Science and History is largely increased.

The College has established an English Course in which no Latin or Greek is found, but special attention is given to the study of the English language including the Anglo-Saxon. This course supplements the work of the English Course of the High Schools, and supplies a want which Colleges generally do not meet.

The degree which the student will receive on graduation is determined by the course he has pursued up to the end of the Sophomore year. The two years which follow are devoted wholly to *elective* work, except Psychology, Logic and one term of Chemistry, which are required of all students who are candidates for a degree.

Several studies in the Freshman and Sophomore years have recently been made elective.

We have no fear of injurious results following from the wide election allowed. Our experience has shown that it is by no means common that the easiest branches of study are chosen—the result depends mostly on mental predilection, or the bearing of work on anticipated callings in the future.

In most cases the choice seems to grow out of mental type, rarely out of ease of accomplishment. We are convinced that the departure from the old iron-clad system has been decidedly in the interest of scholarship. The increase of the scholarly spirit has kept pace with the greater freedom of choice of work.

#### METHODS.

Four modes of instruction are employed. One is the guidance of the pupil in the study of a text book, this accomplished by recitations. Another is the substitution of formal lectures for the ordinary recitation. Both of the foregoing methods are used. A third mode is adopted in experimental science, such as Chemistry. The student does not simply listen to the lectures and witness experiments performed by the teacher, but personally handles reagents, prepares the experiments, and in general performs the scientific work of the laboratory. Two results are thereby secured, a much more accurate and complete knowledge of the subject studied, together with those special forms of knowledge which prepare the student to teach the branches studied.

The fourth is the research method. After the young man goes forth from college halls his work is independent, he ceases to study under the guidance of a teacher. Usually the conditions of gaining knowledge within the college are quite unlike those which necessarily prevail outside of the college. The chasm ought to be bridged. The research method consists of an exhaustive study of the questions under consideration, looking up all the authorities, tracing the history of thought and opinion, comparing the views of writers, studying the subject from all sides; and then in the exercise of independent judgment drawing such conclusions as are warranted by the investigations

made. The advantages connected with this method are many and important. Students learn how to use books, they gain the habit of thorough investigation; they develop a judicial spirit of inquiry by wide comparison of views in the authorities consulted; and thus before leaving college they are far on the way in their development into scientists, statesmen, leaders in social reform, etc.

#### RANGE OF RESEARCH.

The subjects selected for research belong to nearly every department of study. Science furnishes a fruitful field, and admits of original experiments and investigations carried forward with the microscope, chemical reagents, or astronomical instruments.

Political science presents themes like the following: the tariff, banking, growth and nature of institutional governments, historic development of principles of civil freedom, political parties, political suffrage, etc.

Social science and social reform supply us with many valuable lines of work of which the following are examples: Illiteracy, pauperism, causes of crime, treatment of criminals, the pardoning power, the Indian question, divorce, relation of the state to education, temperance, etc.

Philology, philosophy, applied science, applied mathematics, literature, and nearly every branch of study afford themes which have a practical outlook, in connection with which research work can be profitably done.

Thus the college not only feels the pulsations of the great heart of society, catching inspiration from the living world of human activities, but it supplies culture and scholarship which become a mighty agency for lifting up the race to a higher plane. In this way these higher institutions of learning come into the closest relations with the public, and contribute immediately and in the most effective manner to the great interests of society.

#### IN WHAT SENSE IS ALBION COLLEGE A CHURCH SCHOOL?

It was founded by the Church.

It is under the control of the Church.

The majority of the Board of Trustees—twelve members of the fifteen—are appointed by the Detroit and Michigan Conferences. The Trustees make an annual report to these conferences of the condition, wants, and work of the institution.

These conferences appoint Visitors to the College, who are required to report to the appointing bodies the result of their inspection of the workings of this school of learning.

Each of these Conferences is represented on the Centenary Board of Managers by fourteen persons—seven ministers and seven laymen—who hold a meeting annually to advise with the Trustees in regard to the interests of the institution.

But it is not a Theological School; it is an institution for general learning and culture.

Its government and spirit are religious, but it imposes no sectarian test.

It requires attendance of students upon the daily religious chapel exercises, but these exercises are spiritual and in no sense sectarian.

All the students must attend church each Sabbath morning, but their church preferences are respected, and they select their place of worship without any dictation or advice from college authorities.

But while every student has the same religious freedom as at his home and in the community where he resides, all instruction is from a theistic standpoint, and no science or philosophy is considered to be complete which does not have its roots in, and spring forth from the divine Infinite Intelligence. Science as a system capable of being understood cannot exist apart from God. In God's nature we have the explanation of all science, and the ground, indeed the whole of genuine philosophy. We do not teach science as one thing and theism as another, but theism as the basis of, the producing cause, the reason for, the most important factor, the very heart of science. That Philosophy is incomplete, and hence fatally erroneous, which does not begin with infinite intelligence.

In the entire range of agnosticism we hold there is not a whole truth. Not a law in science, not a principle in philosophy, not a fact in nature but that is robbed of some portion of its meaning by leaving God out of the problem of being. The question is not whether it is proper to teach science or truth of any kind in disregard of God as its source, but is there science or truth without a God? Is not the beginning and support of all truth divine? Is not he an impostor who brings you for truth in any domain, that which has no God in it? Is it not a first principle in philosophy that the conditioned is utterly meaningless without the unconditioned, that you cannot take one step in the temple of truth without starting from God's throne; that you cannot even enter this temple only as God is the doorway.

Albion College does not teach sectarianism, but it does teach God in every lecture room, and on every occasion. It does more than this; it takes into the account the fact that its whole work has for its object the culture of spiritual beings; that man is more than intellect, he possesses relations to the Infinite Soul, and no college, it affirms, has a right to carry forward its work in such a way as to sever the creature from the Creator, either in the forms of thought, and truth as the product of thought, or in the supply of the spiritual nourishment the life must obtain to reach the highest development of manhood. Colleges ought to make men, not scholars only. And that the loftiest and fullest manhood can be attained without God to rest upon, and God consciously touching every fiber of the soul, in the nature of the case cannot be true.

#### THE UNIVERSITY IDEA.

It is proposed as rapidly as possible to develop the College into a University. In making this statement we do not wish it understood that we are planning to associate with the College the ordinary professional schools. Offers in this direction have already been made which we have not entertained. But we do desire to build up an institution offering special advantages for study and research far beyond the scope of the ordinary college curriculum. A collection of schools in one corporation does not give us a University in any proper sense of the word, unless the unity is progressive, a gradation from the College up through post-graduate schools. It is a misnomer to call an institution a University when the aggregation of schools is not in the interest of higher learning; when the schools added to complete the University organization admit students without graduation from college, even at a point in scholarship too low for admission to the Freshman class. Scholarship progressive, successive, in passing from one school to another proceeding from the lower to the higher—not merely from one kind of intellectual work to another—in this do we find the true University idea.

Albion College now presents several lines of work which are not common to ordinary colleges. It has introduced wide elections, covering considerably more than one-half of all the work done. In the elections provided for it opens up special channels of study of indefinite extent.

It is making research work—some of it original and some of it carried forward on the basis of extended authorities—a prominent feature of its movements. The additions to the library are only in small part for promiscuous reading; they are principally made with a view of supplying the highest authorities and best helps for the most exhaustive study. Arrangements are made for post-graduate study and research.

It is confidently expected that special provision, on an extended scale, will soon be made for technological study.

In our idea University work does not mean a mingling of the scholastic and professional, in which that which gives the name University is on the lowest plane of scholarship, but a progressive unity of ascent from the College of Liberal Arts up to higher spheres of learning and culture.

#### CONSERVATORY OF MUSIC.

The Conservatory of Music is enjoying great prosperity, employing six teachers, and enrolling 169 students. Instruction is given on all the leading instruments, in voice culture and in harmony and counterpoint. It contains an orchestra of about fifty instruments; also a band of reed and brass instruments. The musical course covers four years, and the musical and literary five years. On the completion of the former a diploma is awarded, and on the completion of the latter the degree of Bachelor of Music is conferred.

#### SCHOOL OF PAINTING.

The School of Painting is not so largely patronized as the Conservatory of Music, but is now becoming fixed in its plans, and the appliances for work have recently been considerably extended.

#### FURTHER ENDOWMENTS.

The Institution has been prosecuting the work of endowing a chair during the year, with good prospect of success. Efforts to complete the endowment of an Alumni Professorship, which were inaugurated a short time since, have been practically suspended until this last movement is completed.

All of which is respectfully submitted.

L. R. FISKE,  
*President.*

# BATTLE CREEK COLLEGE.

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## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR—I have the honor to submit herewith the annual report of the Battle Creek College. Since my last report the facilities of the College have been greatly increased by the erection of one brick building 50x70 feet, three stories high with a basement, and another 36x56 feet, one story high, the latter being used for a carpenter shop in the Manual Training department. The present attendance is larger than ever before in the history of the Institution, and the grade of scholarship appears to be better than for several years.

The instructors are as follows:

Wm. W. Prescott, President.

Uriah Smith, Biblical Exegesis.

Dudley M. Canright, Biblical Exegesis.

E. B. Moller, Biblical History and Literature.

C. C. Lewis, Eng. Language and Literature.

Joseph H. Houghhey, Mathematics.

A. W. Kelley, Sciences.

Isaac E. Wilson, Greek.

Mrs. Emma F. Wilson, Latin.

Ida E. Rankin, Preceptress.

James W. Loughhead, Geography and History.

Mrs. Cora M. Loughhead, English Language.

Mrs. E. B. Miller, Botany and Assistant in Biblical History.

August Kunz, German.

Adolph B. Oyer, Danish.

August Swedberg, Swedish.

Abel Arramy, French.

Edwin Barnes, Vocal and Instrumental Music.

Mrs. E. W. Farnsworth, Missionary Department.

Mrs. A. Kirby, Primary and Intermediate Department.

Burton O. Carr, Carpentry.

J. W. Robinson, Turning and Scroll Sawing.

B. H. Welch, Printing.

John F. Welch, Printing.

The courses of study are the same as last year, Classical, Scientific, Eng-



lish, with a preparatory course for each, Biblical, Intermediate and Primary. Instruction in Manual Training is given in connection with all the higher courses. Wentworth's Arithmetic and Chittenden's Composition have been adopted as text books, but no other changes have been made. The library is now kept open all of the time, and is used much more than formerly. Quite a large addition has been made to the list of reference books. A room 50x70 feet has been reserved for a gymnasium, and a half hour's instruction is given each day in free gymnastics and marching. The number of students in each class is as follows:

Reading.....	47
Writing.....	25
Arithmetic.....	170
Chemistry.....	5
Physiology.....	43
Algebra.....	17
Book-keeping.....	35
Geometry.....	18
Latin.....	8
Greek.....	6
English Literature.....	5
Rhetoric.....	30
Logic.....	9
Composition.....	29
Grammar.....	201
History.....	29
Bible Lessons.....	92
Bible Lectures.....	175
Missionary Instruction.....	70
Geography.....	25
Natural Philosophy.....	11
Trigonometry.....	2
Phonography.....	19
German.....	25
Danish.....	15
Swedish.....	4
French.....	6

All of which is respectfully submitted.

WM. W. PRESCOTT, *President.*

#### VISITORS' REPORT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR,—As chairman of the committee appointed by you to visit Battle Creek College, I submit the following report :

I visited the College on April 7, found the buildings and grounds well kept, in excellent repair. The Library, Laboratory and Philosophical Apparatus indicated good work.

Although the present building accommodates 411 students, ground was just broken for an important addition, which, when completed, will greatly facilitate its increasing work. The Institution is so well suited, both in its fine location and in its object and

modes of training, that it appeals to all parts of the country for students. Two hundred and nineteen out of the four hundred and eleven students this year are from other States. The number of foreign students is increasing, the Institution being really the most important in the country belonging to the society of Seventh Day Adventists.

Students are permitted to make choice of studies, and as their course is varied and full, it affords great opportunities for students to get such education as they deem most important and suited to their opportunities or means.

They have an excellent dining hall, and furnish good living, and at a remarkably low price.

The morale of the Institution is excellent ; it not only aims but actually secures such persons as feel the value of an education, and intend to use it. It is a great credit to Michigan.

Yours respectfully,

JUSTIN R. WHITING,

*Chairman Board of Visitors.*

# DETROIT COLLEGE.

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## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

SIR,—In compliance with the laws of the State of Michigan, I have the honor to submit the following report of the condition of Detroit College for the session ending June 30, 1886:

The officers of the institution for the past year were as follows:

### BOARD OF TRUSTEES.

Rev. John T. Frieden, S. J., President.

Rev. Edwin D. Kelly, S. J., Secretary.

Rev. Dominic Niederkorn, S. J., Treasurer.

Rev. Hugo M. Finnegan, S. J.

Rev. Benedict Masselis, S. J.

### FACULTY.

Rev. John P. Frieden, S. J., President and Prefect of Studies.

Rev. Edwin D. Kelly, S. J., Professor of Natural Sciences and Higher Mathematics.

Rev. Martin A. McGinnis, S. J., Professor of Rhetoric, English and Latin Literature.

Mr. James J. Carbley, S. J., Professor of Poetry, Latin and Greek Literature, and Elocution.

Mr. William L. Harnsley, S. J., Professor of Humanities, English Literature.

Messrs. Thomas F. Brown, S. J., Bernard J. Otting, S. J., James S. Reade, S. J., Edward P. Cappinger, S. J., Instructors in the Academic Department, Bookkeeping and German.

Mr. Edward P. Hermann, S. J., Instructor in Commercial Department.

Rev. Cornelius B. Sullivan, S. J., Instructor in the Elementary Department.

Mr. George J. DeLazarre, Professor of French.

The Detroit College, now completing the ninth year of its existence, was incorporated April 27, 1881, under the general law of the State of Michigan, with power to grant such literary honors or confer such degrees as are usually conferred by similar colleges and institutions of learning in the United States.

The course of studies is that pursued in all Jesuit colleges. It is modeled on the "Ratio Studiorum" of the Society of Jesus, and embraces all the elements of a thoroughly Christian and polite education. The doctrines and evidences of the Catholic religion, Logic, Metaphysics, Ethics, Astronomy, Natural Philosophy, Chemistry, Mathematics, Rhetoric, Composition, Elocution, History, Geography, Book-keeping, Arithmetic, the Latin, Greek, English, French and German Languages.

The course of studies is divided into three departments: The Scientific-Collegiate, the Academic and the Commercial. The Scientific-Collegiate department comprises four classes: Philosophy, Rhetoric, Poetry, Humanities. A brief outline of the work done in these classes may not be uninteresting.

*The course of instruction for the class in Philosophy is as follows:* Evidences of Religion, Logic, Metaphysics, Ethics, Differential and Integral Calculus, Astronomy, Natural Philosophy, Chemistry, Essays, Debates, Elocution.

*For the class of Rhetoric:* Evidences of Religion, the Latin and the Greek Oration, English Literature of the 17th, 16th and preceding centuries, Study and Criticism of British and American Orators, Original Composition, Debates, Elocution, Surveying, Analytical Geometry, Natural Philosophy, Chemistry, Modern History.

*For the class of Poetry:* Evidences of Religion, Latin and Greek Poetry, English Literature of the 19th and 18th Centuries, Study and Criticism of British and American Poets and Essayists, Original Composition, Debates, Elocution, History of the Middle Ages, Plane Trigonometry, Spherical Trigonometry, Natural Philosophy, Chemistry.

*For the class of Humanities:* Christian Doctrine, Latin and Greek Historians, Precepts of Rhetoric, Study of Essays, Narratives, Description, Original Composition, Elocution, Ancient History, Geometry, Drawing.

The Academic Department is a three years' course of ante-collegiate studies. During these years the students are carefully drilled in the elements of the languages, the History of the United States and of the Church, Physical Geography, Arithmetic, Elocution, Algebra, Original Composition, Book-keeping; so as to be thoroughly prepared for the Scientific-Collegiate course.

The Commercial Department embraces all the branches of a good English education: Reading, Penmanship, Spelling, Drawing, Arithmetic, History, Geography, Book-keeping, Elocution, Grammar, Original Composition, Algebra, Geometry. The Commercial course is completed in four years, and prepares students for business or commercial pursuits.

A class of rudiments for young students unqualified to enter the lower classes of the Academic or Commercial courses has been opened to supply the necessary preparation.

Those who complete the Scientific-Collegiate course receive the degree of Bachelor of Arts. They can afterwards obtain the degree of Master of Arts by devoting one year more to the study of Philosophy, or two years to any of the learned professions, provided that the Board of Trustees be satisfied with their proficiency and their moral conduct.

The class standing and progress of each student is ascertained by a system of monthly competitions and by examinations. There are two examinations of all the classes every year—one at the end of January, and the other at the end of June. In each of the semi-annual examinations the several classes are

examined in all the branches studied during the previous half year. Any student failing in the January examinations descends to a lower class, unless he makes up the deficiency within a specified time, besides keeping up with the class in its regular work. Failure in the June examination debars a student from advancement to a higher class.

The College discipline is mild but firm. Students are required to attend regularly and seriously to their studies, and to conduct themselves in a manner at once Christian and gentlemanly. Any serious violation of these essentials renders the offender liable to dismissal.

Reports are sent regularly to parents or guardians of the students informing them fully of the conduct, application and progress of their sons or wards. In these reports such defects as require home correction are fully stated. Besides, testimonials of good conduct and exemplary application to study are conferred on deserving students each month in the public hall of the College.

The cabinet of scientific instruments has been notably enlarged, and extensive additions have been made to the library.

The College has been steadily growing in favor with the community, as is evinced by the constantly increasing attendance and other marks of approval. Whilst the records of the session of 1881-'82 indicate an attendance of 157 students, the session of 1882-'83 counted 186, the session of 1883-'84 raised the number of students to 217, the session of 1884-'5 records 228, and the last session (1885-'86) shows an attendance of 243 students. Of these 171 were in the Scientific-Collegiate and Academic department, 37 in the Commercial, and 35 in the Preparatory department.

Respectfully submitted,

J. T. FRIEDEN, S. J.,  
*President.*

#### VISITORS' REPORT.

HON. THEODORE NELSON,

*Superintendent Public Instruction:*

SIR—Your committee appointed to visit Detroit College, have endeavored to perform the duty assigned, and would make the following report:

After a most cordial reception by the President, Father Frieden, they were shown through the various departments where students were busy with closing examinations.

While in every direction thorough and conscientious work is being done, your committee noticed some things which, in their opinion, deserve special mention.

They found the discipline of the College somewhat different from that of other Institutions. While everything was done in the most informal manner, yet, in all classes, there was close individual attention combined with prompt and cheerful obedience and polite address. This your committee desire specially to commend.

They would also make special mention of the work done in History, Literature and the Classics. Students are doing something more than "surface" work in these studies.

Your committee would speak in particular of the careful attention given to public speaking. Those who have this work in charge are doing it in a very able and thorough manner.

They found, too, that much attention is being given to moral and religious instruction, and that students in the College are being most thoroughly taught in the principles and doctrines of the Catholic faith.

In conclusion they will say that they believe the College to be growing in popularity and usefulness, and it is to be hoped that its friends and patrons will see that it receives the financial support which is so much needed and deserved for the erection of more suitable buildings, and for the fuller equipment of its various departments.

Respectfully,

EDWARD DUFFY, .

E. C. THOMPSON,

*Committee.*

# DETROIT HOME AND DAY SCHOOL.

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## REPORT OF THE PRINCIPAL.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

SIR—Not having at hand the questions required to be answered in a written report, I think the most of the points are covered in the statistical report enclosed within this. The school is regularly graded, and the ages of the pupils range from six years up to twenty or more. The number enrolled was not as large as the year previous, yet the advanced classes were larger. The class that graduated, numbering sixteen, compared with that of twelve in the previous year, and of eight the year previous to that, is a favorable showing of the work that is being done. There is no question that the school is doing much and more every year to promote an ambition for thorough education in the minds not only of its pupils, but in the community at large, and to cultivate a desire in the minds of young ladies for a more advanced or collegiate education. Two of the last class of graduates have gone to college, one to Smith and the other to Vassar, and both were admitted with credit on examination. A post graduate class has been organized this year, and numbers twenty. To meet a popular demand a kindergarten department has also been organized this year, and is full. The course of studies is very much the same as that of the common schools, including a good high school in such cities as Detroit and Cincinnati; but in our school it is accomplished generally in a much shorter term of years.

The school is in all respects prosperous and successful. If properly endowed its field of usefulness might be very much enlarged, or rather there is a field in Detroit for a more extended work which it might enter with success, if it had the means to do so.

No catalogue of last year was issued, and therefore I cannot send you a copy.

JAS. D. LIGGETT,  
*Principal.*

Detroit, November 16, 1886.

# HILLSDALE COLLEGE.

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## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

SIR—Complying with the request in your circular of August.31, I have to report that the educational interests of this college are in a hopeful condition. System and thoroughness are insisted on in all its departments. These include an academic, scientific, theological, commercial and art departments, with normal course, which is in charge of trained instructors who pay special attention to fitting students for the practical work of teaching.

The board of instruction consists of twenty-four members, as follows:

### FACULTY OF THE ACADEMIC DEPARTMENT.

George F. Mosher, President, Professor of Mental, Moral and Political Philosophy.

Daniel Moses Fisk, A. M., Professor of Chemistry, Biology and Geology.

Rev. John Scott Copp, A. M., Alumni Professor of Logic, Belles-lettres and German.

Arthur Edwin Haynes M. Ph., Fowler Professor of Mathematics and Physics.

Kingsbury Bachelder, A. M., Waldron Professor of the Latin Language and Literature.

James F. Parsons, A. M., Professor of Greek Language and Literature.

Miss Cassie Alda Reamer, A. M., Principal of the Ladies' Department and Professor of French.

Frank Smith, B. Ph., Acting Professor of Chemistry and Biology.

Harriet A. Deering, in charge of the Normal Department.

W. E. Heckenliney, Tutor in Grammar.

Stephen Benjamin Harvey, Tutor in German.

Miss Eva McDougall, Tutor in Reading.

J. J. Heckman, Tutor in History.

W. O. Robinson, Tutor in Mathematics.

### FACULTY OF THE THEOLOGICAL DEPARTMENT.

Rev. Charles Densmore Dudley\*, A. M., Marks Professor of Ecclesiastical History and Homiletics.

Rev. Ashman Thompson Salley, A. M., Professor of Sacred Literature.

Rev. Ransom Dunn, D. D., Burr Professor of Systematic Theology.

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\* Deceased.



## FACULTY OF THE MUSIC DEPARTMENT.

Melville Warren Chase, Professor of Instrumental Music.

Alva Graves, Instructor in Vocal Music.

## FACULTY OF THE ART DEPARTMENT.

George Balthazar Gardner, Professor of Painting and Drawing.

Ada M. Gardner, Instructor in Water Colors and Crayon.

## FACULTY OF THE COMMERCIAL DEPARTMENT.

Alexander Campbell Rideout, LL. D., Principal and Professor of Political Economy, Science of Accounts and Electrical Science.

Warren Allen Drake, Professor of Commercial Law, Book-keeping and Penmanship.

Henry T. Benton, Instructor in Penmanship.

## FACULTY OF THE NORMAL DEPARTMENT.

Miss Emily A. Deering, with a competent corps of assistants.

## ATTENDANCE.

The catalogue of November, 1885, gives the summary of attendance as follows:

*Collegiate:*

Post Graduate.....	1
Graduates.....	20
Seniors.....	6
Juniors.....	33
Sophomores.....	48
Freshmen.....	67
	175.

*Theological:*

Graduates.....	3
Senior Class.....	3
Middle Class.....	4
Junior Class.....	6
Preparatory Class.....	36
	52.

*Academic Preparatory:*

Senior Class.....	70
Middle Class.....	12
Junior Class.....	68
Normal.....	11
English and Select.....	94
	255.

*Commercial:*

Commercial, Telegraphic, and Penmanship.....	168
	168.

*Music:*

Graduated.....	2
Pianoforte.....	62
Cabinet Organ.....	4
Harmony.....	16
Voice Culture.....	32
	116.

*Art:*

Painting in Oil, Crayon and Water Colors.....	22
Graduates in Drawing and Perspective.....	7
Drawing and Perspective.....	47
	76.

Total.....	842.
Deduct names entered more than once.....	224

Attendance.....	618.
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## COURSES OF STUDY.

The following statement shows the courses of study and text books used:

## I. CLASSICAL COURSE.

The studies required for the Freshman Class are: The common English branches; Latin Grammar, including Prosody; Cæsar, four books; Cicero, six orations; Virgil's Æneid, six books; Latin Prose Composition; Greek Grammar and Lessons; Xenophon's Anabasis, three books; Greek Prose Composition; Algebra, to Part III., Olney's Univ., Plane Geometry; Composition and Rhetoric; United States History; Ancient History; Natural Philosophy, and Civil Government.

*Freshman Year.*

*Fall Term.*—Livy—Chase and Stuart. Iliad—Keep. Solid Geometry—Olney. English Classics.

*Winter Term.*—De Amicitia—Chase and Stuart. Greek Selections—Fernald. University Algebra, Part III.—Olney. English Classics.

*Spring Term.*—Horace—Chase and Stuart. Greek Selections—Fernald. Trigonometry—Olney. English Classics.

*Sophomore Year.*

*Fall Term.*—Demosthenes—Tyler. General Geometry or French. Inorganic Chemistry—Syllabus. English Classics.

*Winter Term.*—Tacitus—Germania and Agricola or Juvenal. Calculus—Elective with French. Organic Chemistry—Syllabus and Lectures, English Classics.

*Spring Term.*—Antigone—D'Ooge. Calculus—French. Botany—Syllabus with Laboratory Practice and Microscopy. English Classics.

*Junior Year.*

*Fall Term.*—German Grammar—Whitney. Mechanics—Peck. Comparative Zoology—Packard, with Laboratory Practice and Microscopy. English Classics.

*Winter Term.*—German Reader—Whitney. Physics—Ganot. Human Physiology—Lectures with Dissection and Microscopy. English Classics.

*Spring Term.*—German Prose—Boisen. Geology—LeConte. Astronomy—Snell's Olmstead. English Classics.

*Senior Year.*

*Fall Term.*—Intellectual Philosophy—Haven. Logic—Jevons. Speculative Philosophy—Schwegler, with Lectures.

*Winter Term.*—Rhetoric—Hill. Political Economy—Perry. Evidences of Christianity—with Lectures.

*Spring Term.*—Moral Philosophy—Hopkins. English Literature—Welsh. Mediæval History—Lectures.

English Classics are taught once per week during the Course.

## II. SCIENTIFIC AND PHILOSOPHICAL.

The studies required for the Freshman Class are: The common English branches; Latin Grammar; Cæsar, four books; Cicero, two orations; Latin Prose Composition; Algebra, to part III., Olney's Univ., Plane Geometry; Composition and Rhetoric; Civil Government; U. S. History; Ancient History; Natural Philosophy. Instead of of the Latin here required, the student may take the Greek required for admission to the Freshman Year of the Classical Course.

*Freshman Year.*

*Fall Term.*—Cicero (or Iliad). Solid Geometry—Olney. French Grammar.

*Winter Term.*—1st Virgil or Greek Selections. University Algebra, Part III—Olney. French.

*Spring Term.*—2d Virgil or Greek Selections. Trigonometry—Olney. French.

*Sophomore Year.*

*Fall Term.*—French or General Geometry—Olney. Inorganic Chemistry—Syllabus. Whitney's German Grammar, Latin or Greek.

*Winter Term.*—French or Calculus—Olney. Organic Chemistry—Lectures. Whitney's German Reader, Latin or Greek. Qualitative Analysis—Optional.

*Spring Term.*—French or Calculus—Olney. Botany—Lectures, with Laboratory Practice and Microscopy. Boisen's German Prose, Latin or Greek.

*Junior Year.*

*Fall Term.*—Mechanics—Peck. Comparative Zoölogy—Packard. Laboratory Practice. Goethe's Goetz—Elective with Latin or Greek.

*Winter Term.*—Physics—Ganot. Human Physiology—Lectures, with Dissections. Schiller's Historical Sketches—Elective with Latin or Greek.

*Spring Term.*—Astronomy—Snell's Olmsted. Geology—Le Conte. Schiller's Wilhelm Tell—Elective with Latin or Greek.

*Senior Year.*

*Fall Term.*—Intellectual Philosophy—Haven. Logic—Jevons. Speculative Philosophy—Schwegler, with Lectures.

*Winter Term.*—Rhetoric—Hill. Political Economy—Perry. Evidences of Christianity—Hopkins, with Lectures.

*Spring Term.*—Moral Philosophy—Hopkins. English Literature—Welsh. Mediæval History—with Lectures.

## III. PREPARATORY DEPARTMENT.

## I. CLASSICAL.

*Junior Year.*

*Fall Term.*—Latin Grammar—Harkness. Arithmetic—Robinson. U. S. History—Scudder. English Grammar—Reed and Kellogg.

*Winter Term.*—Latin Lessons—Jones. Elementary Philosophy—Avery. Arithmetic—Robinson. English Classics.

*Spring Term.*—Cæsar—Harkness or Greenough. Civil Government—Andrews. Composition and Rhetoric—Kellogg. English Classics.

*Middle Year.*

*Fall Term.*—Cæsar—Harkness or Greenough. Latin Prose Composition—Jones. Greek Grammar—Goodwin. Ancient History—Swinton. English Classics.

*Winter Term.*—Sallust—Harkness. Greek Lessons—White. Roman History—Swinton. English Classics.

*Spring Term.*—Cicero—Harkness. Anabasis—Goodwin. First Principles of Algebra—Olney. English Classics.

*Senior Year.*

*Fall Term.*—Cicero—Harkness. Anabasis—Goodwin. University Algebra, Part I.—Olney. English Classics.

*Winter Term.*—Virgil—Greenough. Anabasis—Goodwin. Greek Prose Composition—Jones. University Algebra, Part II—Olney. English Classics.

*Spring Term.*—Virgil—Greenough. Iliad—Keep. Plane Geometry—Olney. English Classics.

## II. SCIENTIFIC AND PHILOSOPHICAL.

### *Junior Year.*

*Fall Term.*—Latin or Greek Grammar. U. S. History—Scudder. English Grammar—Reed and Kellogg.

*Winter Term.*—Latin (or Greek) Grammar. Elementary Philosophy—Avery. Arithmetic—Robinson.

*Spring Term.*—1st Cæsar (or 1st Anabasis). Civil Government—Andrews. First Principles of Algebra—Olney.

### *Senior Year.*

*Fall Term.*—2d Cæsar (or 2d Anabasis). Latin Prose Composition—Jones. Ancient History—Swinton. University Algebra, Part I—Olney.

*Winter Term.*—Sallust (or 3d Anabasis). Roman History—Swinton. University Algebra, Part II.—Olney.

*Spring Term.*—Cicero (or Greek Prose Composition). Composition and Rhetoric—Kellogg. Plane Geometry—Olney.

The class in Part I, Algebra, is conducted in the fall *and* winter terms.

Classes are formed each term in Arithmetic and English Grammar. Book-keeping, Penmanship, Elocution and Free-Hand Drawing are taught each term in other departments.

## IV. NORMAL COURSE.

### *First Year.*

*Fall Term.*—English Grammar. Arithmetic. Reading and Orthography. Lectures on Teaching.

*Winter Term.*—English Grammar—continued. Advanced Arithmetic. Reading and Orthography. Geography.

*Spring Term.*—English Grammar—completed. Vocal Music. Penmanship. Reading and Orthography.

### *Second Year.*

*Fall Term.*—Free Hand Drawing. United States History. First Principles of Algebra. Lectures on Teaching.

*Winter Term.*—Book-keeping. Sketching from Nature. University Algebra—Part I. Reading.

*Spring Term.*—Civil Government. Composition and Rhetoric. University Algebra—Part II. Reading.

### *Third Year.*

*Fall Term.*—Inorganic Chemistry. Physical Geography. Lectures on Teaching.

*Winter Term.*—Organic Chemistry. Elementary Physics. English History.

*Spring Term.*—Botany—Preparation of Herbaria. Principles of Teaching. Mediæval History. Plane Geometry.

### *Fourth Year.*

*Fall Term.*—Zoölogy—with Museum Work. Logic. Mental Philosophy.

*Winter Term.*—Human Anatomy and Physiology. Rhetoric. Political Science.

*Spring Term.*—Geology. English Literature. Moral Philosophy.

## V. THEOLOGICAL DEPARTMENT.

## COURSES OF INSTRUCTION.

*English Course.*

*First Year.*—English Literature, Logic, Rhetoric, Mental Philosophy, Moral Philosophy, Butler's Analogy. Lectures in Systematic Theology, as in Full Course.

*Second Year.*—Lectures in Systematic Theology as in Full Course, Exegesis of New Testament with use of English Version.

*Third Year.*—Same as in Full Course.

*Full Course. Junior Year.*

*Greek Exegesis.*—New Testament Grammar, Lectures on the Origin and Nature of New Testament, Greek, and kindred topics, Essays by the class on questions of Geography, Biography, etc., Exegesis of select portions of the New Testament.

*Hebrew.*—Hebrew Grammar, Exegesis of the Old Testament.

*Systematic Theology.*—Lectures four hours per week, on: Religion, True and False, The Knowledge of God and of His Existence, The Divine Attributes, The Evidences of Christianity and the Doctrine concerning Scripture, including the Canon, Authenticity and Inspiration.

*Middle Year.*

*Systematic Theology.*—Lectures: The Trinity, the Works of God, Free Agency, Sin and Depravity, the Government of God, The Person of Christ, Atonement, The Office of the Holy Spirit, Regeneration and Sanctification, Repentance, Faith, Prayer, Obedience, the Law, the Church, the Ordinances, the Sabbath, the Ministry, Resurrection, Judgment, Future Reward and Punishment.

*Class Work.*—Regular Review of the Lectures, Reading of assigned Authors on each Subject, and Preparation of Essays.

*Hebrew.*—Exegesis of portions of the Old Testament.

*Greek.*—Exegesis of select portions of the New Testament. Optional.

*Senior Year.*

*Homiletics.*—Lectures: The Nature of Preaching, Analysis of the Sermon, Construction of the Sermon, Rhetoric as applied to Preaching, the Delivery of the Sermon.

*Class Work.*—Essays on Assigned Topics, Plans of Sermons, Delivery of Sermons, and Criticism of Published Sermons.

*Pastoral Theology.*—Lectures: Qualifications for the Ministry, Pastoral Duties Private and Public, Revivals, Special Labors, and Ecclesiastical Relations.

*Church History.*—Ancient, Mediæval and Modern Church, History of Doctrine, History of Missions.

## INFORMATION.

## TERMS OF ADMISSION.

Candidates for admission to this department must furnish evidence of good standing in some Christian church, and must be properly qualified to pursue the studies with profit.

Those who have received the degree of A. B. will be admitted to the Full Theological Course without examination. Other candidates for this course must give evidence of proficiency in the following studies: Common English branches, Composition and Rhetoric, Natural Philosophy, Chemistry two terms, Botany, Zoölogy, Physiology, Geology,

Descriptive Astronomy, English Literature, Logic, Rhetoric, Mental Philosophy, Moral Philosophy, Butler's Analogy, and Greek, two years.

These studies are all taught in the various departments of the College, and students pursuing them by this requirement, are classed as Theological Preparatory.

Those who enter the English course must be prepared in English Grammar, Composition and Rhetoric, Geography, Arithmetic, and History of the United States.

Those who have only a common school education should usually spend not less than three years in preparation for the Full Theological Course. Students of the English Course may study the Greek and Hebrew, so far as they may be able, under direction of the Faculty.

Any person who does not wish to enter either course of study may, on advising with the Faculty, pursue any studies taught in the school.

## VI. MUSIC DEPARTMENT.

### COURSE OF INSTRUCTION.

Diplomas are granted to all who complete this course in a satisfactory manner. The following is an outline of the course of study for the

#### PIANOFORTE.

##### *First Grade.*

Emery, op. 85. Foundation Studies.

Loeschhorn, op. 65. Book 1.

Koehler, op. 151.

Simple pieces for recreation.

Technical exercises from Plaidy, Koehler, etc.

The exercises of this grade are devoted mainly to the acquirement of a pure legato touch, with development of the wrist sufficient to secure a proper execution of the simpler rondo forms, and smaller pieces for recreation. The fingering of major scales is to be learned, with practice in the most common major keys.

##### *Second Grade.*

Koehler, op. 50.

Loeschhorn, op. 65. Books 2 and 3.

Czerny, op. 636.

Heller, op. 47.

Emery, op. 37. Fundamental Technique.

Sonatas by Clementi, Kuhlau, Dussek, Lichner, etc.

In this grade the minor scales are to be learned, and the major scales constantly practiced with accents. Arpeggios on major and minor common chords are to be studied, with accents. A knowledge of the principal modifications of the legato and staccato touch must be acquired.

##### *Third Grade.*

Loeschhorn, op. 66. Books 1, 2 and 3.

Heller, op. 46. Books 1 and 2.

Koehler, op. 128. Book 1.

Heller, op. 45.

Bach. Preludes.

Emery. Elements of Harmony, *commenced*.

Easier Sonatas of Clementi, Hayden, Mozart, and Beethoven.

Sonatas and pieces for four hands by Diabelli and others.

Exercises in this grade comprise major and minor scales in octaves; sixths and tenths, with accents; also four forms of arpeggio, including the chords of the dominant and diminished seventh. Different forms of staccato touch are to be practiced, and special attention will be given to the cantabile style, with appropriate selections for illustration.

#### *Fourth Grade.*

Cramer's Etudes, *through the grade.*

Loeschhorn, op. 67.

Heller, op. 16, or Jensen, op. 32.

Bach. Inventions.

Kullak, op. 48. Octave School, *commenced.*

Emery. Elements of Harmony, *completed.*

Mendelssohn's Songs without words.

Sonatas by Mozart and Beethoven.

Selections from Mendelssohn, Chopin, Schumann, etc.

Salon pieces in modern style.

Scales in double thirds and sixths, with practice of octaves and trills.

Arpeggios in extended positions.

Reading at sight four hand arrangements of Hayden's Symphonies, and others.

#### *Fifth Grade.*

Kullak's Octave School, *completed.*

Selections from Clementi's *Gradus ad Parnassum.*

" " Moscheles, op. 70, or 78.

" " Chopin, op. 10.

Selections appropriate to this grade from Beethoven, Mendelssohn, Chopin, Weber and others.

Franklin Taylor's "Primer of Pinaforte Playing," for reference, throughout the course.

Pauer's Musical Forms and Fillmore's History of Pinaforte Music to be read.

The course in Harmony requires at least four terms for its completion. It is commenced with the Fall term of each year.

Pupils' recitals are held weekly, in which each is expected to participate.

#### CULTIVATION OF THE VOICE.

The course includes the following studies:

Rondinella, op. 76. Exercises in Vocalization.

Bonaldi. Exercises.

Marchesi. Two books.

Savinelli, Vocalizes. Two books.

Sieber. Etudes.

Wieck. Etudes.

Panofka, Etudes.

Bordogni. Etudes in Bravura.

In the study of Voice Culture, attention is given to the following points:

1. A correct position of the body.
2. Freedom of the chest, and the true action.

3. Striving to gain a quiet open throat or pharynx.
4. True position, and control of the larynx.
5. The tongue and epiglottis, their connection and hindrance of tone outflow.
6. The mouth, as receiver, mould, and resonator.
7. Tone waves, condensation, direction and movements.
8. Tone form and concentration.
9. Chest vibrations, how secured.
10. Head tones, their reflection and qualification.
11. Equalizing the entire range.
12. Flexibility, the life of a good voice.
13. Vowels and Consonants, their elements and proper formation.

The system used in elementary classes is the syllable and interval method, giving special attention to the chief tones in the major and minor keys, and the correct treatment of words and syllables.

A complete development of the voice at this college requires from three to five years. While much can be done by those of mature age in one year, it is well for those who wish to secure a fine voice, with the utmost purity of tone, and placed under perfect control, to study at least three years, and if possible five. Voices that have been injured may, if possible, be restored by study in this school, as our teacher has had considerable experience with such cases. In addition to singing classes of different grades, a teachers' and conductors' class is maintained, under the personal supervision and direction of the vocal teacher.

Those who are qualified for the study of Oratorios, Masses, and the higher grades of Glee and Church Music, find in the rehearsals of the Beethoven Society opportunity for constant improvement. The library of this society contains a valuable and varied selection of the best choral music, and is one of the largest collections in the State.

#### VII .ART DEPARTMENT.

In accordance with a resolution passed by the Board of Trustees, at their annual meeting in June, 1883, a course of instruction in Art, consisting of four years' study, has been arranged, upon satisfactory completion of which the College will grant a diploma to graduates.

The studies of the first year in course are designed more especially to meet the wants of drawing teachers in the public schools of our country, and to lay a solid foundation for those who intend to enter the professions of engineering, architecture, designing, etc., perspective being part of the first year's course. Certificates will be given to those who complete this part of the Art course.

#### COURSE OF INSTRUCTION.

##### *First Year.*

*Fall Term.*—Elementary Principles of Drawing and Perspective.

*Winter Term.*—Drawing from objects, casts and nature ; Perspective completed.

*Spring Term.*—Sketching and Drawing from nature and life exclusively.

##### *Second Year.*

Sketching in Pencil, Charcoal and Crayon ; India Ink and Water Color painting.

##### *Third Year.*

Painting in Oil from original works, and studies from nature ; Charcoal and Crayon drawing ; Sketching from life and nature.



*Fourth Year.*

Painting from life and nature exclusively : Charcoal and Crayon studies continued. Lectures on Art and Artists and the History of Ancient and Modern Art.

It is desirable that students entering this Department shall be in possession of a good English education, in addition to which a knowledge of modern and ancient languages is deemed highly valuable, while the history of ancient and modern Art, anatomy, zoölogy, botany, chemistry, geology and mineralogy should receive the most earnest attention of the Art student.

Energetic and strong students who devote their whole time to the work usually complete the studies of the first two years in one.

The one year's course in Drawing and Perspective, is free to all matriculated students of the College.

Expenses for instruction, outside of Drawing and Perspective, are about one hundred dollars per year.

Students who have already acquired artistic proficiency may, upon examination, enter the Art course at any part for which they are prepared.

## VIII. COMMERCIAL AND TELEGRAPHIC DEPARTMENT.

The course is divided into three divisions, as follows :

## FIRST DIVISION.

Day-book. Journal. Ledger. Trial Balance. Analysis. Commercial Law—Clark. Commercial Paper. Commercial Arithmetic—Sadler. Penmanship. Political Economy—Perry.

## SECOND DIVISION.

Full Journal. Cash Book, Special Column Journal. Commission Sales Book. Executors' and Administrators' Accounts. Consignments. Changing Sets of Stock and Partnership Books from Double to Single Entry. Shipments. Changing Sets of Stock Books from Single to Double Entry. Changing Sets of Partnership Books from Single to Double Entry. Commercial Paper. Correspondence. Commercial Law. Political Economy. Commercial Arithmetic. Penmanship.

## THIRD DIVISION.

Compound Company Accounts, Half System. Compound Company Accounts, Whole System. Railroading. Steamboating. Banking. Brokerage. Life Insurance. Fire Insurance. Penmanship. Commercial Arithmetic. Political Economy. Commercial Law.

## TELEGRAPHY.

Practical Telegraphy is taught by the Principal—a sound operator—aided by practical assistants.

## CONCLUSION.

The College is well furnished with libraries, museums, apparatus, etc., to which has lately been added a new and well equipped gymnasium. The College property is valued at \$150,000, including a beautiful campus and six commodious buildings. The amount of endowment actually in hand is \$150,000. The College is free from debt.

GEORGE F. MOSHER,  
*President.*

# HOPE COLLEGE.

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## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,  
*Superintendent of Public Instruction :*

SIR,—Herewith I present the report of Hope college, at Holland, for the year ending June 30th, 1886:

### THE PRESIDENCY.

After serving for six years as acting or provisional president, Prof. Charles Scott was duly inaugurated into that office on the evening of June 21st, 1886. A brick residence for the president of the college was begun on the campus in May, and will be completed during the coming year.

### THE COUNCIL.

Rev. Charles Scott, D. D., President of the college, *ex officio*.

#### *Term Expiring in 1887.*

J. C. Benham, M. D., Hudson, N. Y.  
Rev. B. Van Ess, Roseland, Ill.  
Rev. John H. Karsten, Holland, Mich.

#### *Term Expiring in 1888.*

Rev. Wm. J. R. Taylor, D. D., Newark, N. J.  
Rev. Peter Moerdyke, Grand Rapids, Mich.  
Rev. Thomas W. Jones, Holland, Mich.

#### *Term Expiring in 1889.*

Rev. Giles H. Mandeville, D. D., New York City.  
Rev. Nicholas H. Dosker, Kalamazoo, Mich.  
Rev. Henry E. Dosker, Grand Haven, Mich.

#### *Term Expiring in 1890.*

Rev. James F. Zwemer, Waupum, Wis.  
Rev. Peter Lepeltak, Overisel, Mich.  
Rev. Dirk Broek, Holland, Mich.

*Term Expiring in 1891.*

Isaac Cappon, Esq., Holland, Mich.  
 Rev. Ale Buursma, Orange City, Ia.  
 Rev. Lawrence Dykstra, Orange City, Ia.

*Term Expiring in 1892.*

Arend Viasscher, Esq., Holland, Mich.  
 Rev. Wm. H. Phraner, Irving Park, Ill.  
 Rev. S. L. Gamble, Pekin, Ill.

## OFFICERS OF THE BOARD.

*President*—Rev. P. Lepeltak.

*Vice President*—Rev. T. W. Jones.

*Secretary*—Rev. Peter Moerdyke.

*Treasurer*—Isaac Cappon, Esq.

*Executive Committee*—Rev. Chas. Scott, *ex officio*; Rev. Dirk Broek, secretary; Rev. Peter Moerdyke, Rev. Thomas W. Jones, and Isaac Cappon, Esq.

The council meets regularly in April and in June. The executive committee every month. There are standing committees on investments, real estate, etc.

## THE THEOLOGICAL DEPARTMENT

is now known as the "Western Theological Seminary of the Reformed Church in America," but remains as a part of the college corporation. By the last general synod, in June, 1886, it was placed under the care of a separate "Board of Superintendents," consisting of fourteen members, of which the president of the college is one, *ex officio*, and was made president thereof for the current year. The instructors are: Rev. M. N. Steffins, D. D., professor of systematic theology, teacher of Hebrew and Homiletics; Rev. Peter Moerdyke, lector in Greek, Exegesis, and Archaeology; Rev. Henry E. Dosker, lector in Sacred and Church History.

In June, 1885, Rev. Daniel Van Pelt of East New York, N. Y., was elected professor of Oriental Languages, but declined the appointment.

The Theological course is for three years, and the number of students in 1885-86, eight (8). Much importance is attached to this seminary, for pastoral training at the West, and efforts will be continued until it shall be suitably endowed and manned.

## THE ACADEMIC DEPARTMENT

is hereafter to be known as the "College" Department, and the classes somewhat increased in size.

*1. The Faculty*

has not changed since my last report, and consists of seven professors and no tutors. Those branches of study assigned to each also remain the same.

*2. The Students.*

Seniors, 6; Juniors, 7; Sophmores, 7; Freshmen, 11; total 31. The degree.

of A. B. has been conferred on six; that of A. M. upon eight. Total number of graduates since 1866, one hundred and twenty.

### 3. *Course of Study.*

This also remains essentially as published in your report of 1884 and 1885. Measures, however, are being inaugurated for more extended scientific instruction.

## THE PREPARATORY DEPARTMENT.

is to be the "Grammar School" department.

### 1. *The Faculty*

has not changed. Religious instruction and singing are in charge of the regular teachers.

### 2. *Students.*

A Class, 19; B Class, 32; C class, 36; D class, 27; total, 114; and these added to those in the other departments, make 153 in the Institution.

### 3. *Course of Study.*

Again I would refer to the report of last year, or of 1884. The branches of study are unchanged.

## • FINANCES.

### 1. *Contingent Fund.*

#### *Receipts.*

Balance on hand, April, 1886.....	\$94 14
Interest from invested funds.....	4,904 86
Rents from real estate.....	162 86
Students' fees.....	2,056 00
Donations.....	8,519 81
Miscellaneous.....	785 23
Total.....	\$11,512 40

#### *Expenses.*

Salaries of Teachers and Janitors.....	\$8,763 85
Meetings of the Council and the Treasury.....	839 45
Fuel and light.....	113 75
School requisites and printing.....	187 40
Buildings and grounds.....	789 78
Care of real estate and taxes.....	355 22
Transferred to other funds.....	162 82
Sundries.....	185 55
Balance on hand ..	614 58
Total.....	\$11,512 40

### 2. *Permanent Fund.*

#### *Receipts.*

By sale of real estate.....	\$4,426 00
From other sources.....	1,079 08
Total.....	\$5,505 08

Which has been invested on mortgage.

## PUBLIC INSTRUCTION.

3. *Amount of Funds.*

Held in trust by the General Synod (R. C. A.).....	\$34,074 95
And by the same for Theology.....	30,600 05
Investments held by the Council.....	25,814 70
Notes paying interest in part.....	20,185 30
Employed in the Printing office.....	9,000 00
Total.....	\$119,074 95

4. *Real Estate.*

Value of the campus and buildings.....	\$25,000 00
City lots for sale estimated at.....	8,000 00
Lands at Point Superior, (617 acres) estimated.....	9,000 00
Total.....	\$52,000 00

## LIBRARY.

The library fund is small, only sufficing for the care of the library and reading room. As usual, donations in books, etc., have been continued during the year. A larger and better library room is being fitted up. One hundred bound volumes have been added, making the whole number about 6,500. For the use of the library no charge is made.

## INFORMATION.

The new building for recitations has not yet been begun, nor have the needed funds been secured. The buildings we have are being improved from year to year. All the expenses at Hope are kept as moderate as possible. The fees are only \$15 per annum, and the board, rooms, washing, fuel and lights need not cost more than \$110-\$125. The students maintain studious habits and a good moral deportment, and their surroundings in Holland are favorable to the development of their better and higher nature. As will be seen above, the college continues to grow in size and usefulness, and is destined to fill an important place among the institutions of Western Michigan.

## DE HOPE.

The college newspaper called De Hope is now published by R. Kanters, Esq., of Holland, under the editorial supervision of Mr. G. Schelven.

## CONCLUDING NOTE.

The receipts and expenses, given in this report, do not include the amount of \$2,500, both received and expended for the theological school, making a total of \$14,012.40.

Respectfully submitted,

CHARLES SCOTT,  
*President.*

# KALAMAZOO COLLEGE. .

## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

SIR,—In compliance with the requirements of law, I submit the following report concerning Kalamazoo College for the year ending June 16, 1886.

The work of the College was prosecuted during the year with vigor and the usual success.

The members of the Faculty and other officers were as follows:

Rev. Kendall Brooks, D. D., President and Professor of Moral and Intellectual Philosophy.

Rev. Samuel Brooks, D. D., Professor of the Latin Language and Literature.

Jabez Montgomery, Ph. D., Professor of Natural Sciences.

Alexander Hadlock, Ph. M., Professor of Mathematics.

Francis D. Haskell, A. M., Professor of the Greek Language and Literature.

Miss Marion A. Chase, Instructor in History.

Clara P. Anderson, B. S., Instructor in French.

Helen M. Brooks, Ph. B., Instructor in Painting and Drawing.

Prof. Samuel Brooks, Librarian.

Mr. W. E. Power, Janitor.

The number of students was as follows:

Seniors.....	5
Juniors.....	5
Sophomores .....	7
Freshmen .....	12
Pursuing Select Studies .....	19 48
Preparatory Students.....	96
	144
Young Men.....	87
Young Women.....	57
	144

There are three courses of instruction, each extending through four years.

1. The Classical Course, leading to the degree of Bachelor of Arts.

2. The Latin-Scientific Course, leading to the degree of Bachelor of Philosophy.

3. The Scientific Course, leading to the degree of Bachelor of Science.

The following schedule includes all the studies, both prescribed and elective, in all the courses. Required studies in the Classical Course are marked (a); in the Latin-Scientific

Course, (b); in the Scientific Course (c). Besides these each student must select for each term, a sufficient number of studies to make up together with those which are required, three daily recitations in addition to his rhetorical exercises. But no student will be allowed to pursue more than three studies at the same time, in addition to his rhetorical work, except by special permission of the Faculty, granted on the student's written request.

In the Latin-Scientific Course, Greek may be substituted for Latin.

#### FRESHMAN YEAR.

1. *Greek*—Homer's Iliad, books II–VI. Selected Orations of Lysias. Selections from the Greek Historians. (a).
2. *Latin*—Cicero de Senectute and de Amicitia. Livy. The Odes of Horace. (a) (b).
3. *Mathematics*—Olney's Plane and Spherical Trigonometry. Olney's University Algebra, Part III. Olney's Advanced Geometry. (a) (b) (c).
4. *History*—England from the Accession of Henry IV to the death of Elizabeth. England during the reign of the Stuarts; also leading events in the history of France and Germany during this period. England from the reign of the Stuarts to the present time. Text-book, Green's History of the English People. (b) (c).
5. *Biology*—Packard's Zoölogy and Gray's Structural Botany. This work will be a study of life as manifested in both plants and animals, and will combine text-book and laboratory work. (c).

#### SOPHOMORE YEAR.

1. *Greek and Latin*—The *Œdipus Tyrannus*, or the *Antigone*, of Sophocles. Second Term. (a). The *Satires and Epistles of Horace*. Third Term. (a) (b).
2. *Mathematics*—Olney's General Geometry. First Term. (a) (b) (c). Olney's Calculus. Second Term, (b) (c). Olney's General Geometry. Third Term. (c).
3. *French*—Grammar, Modern French Literature, Corneille and Racine. (a).
4. *French*—Literature of the seventeenth and eighteenth centuries: Moliere, Bossuet, Madame de Sevigne, etc., Essays and Dictation. (b) (c). In this department the aim is to give the student a practical knowledge of the French language and literature. Special attention is paid to pronunciation and to the study of the best French authors.
5. *Literature*—Arnold's English Literature. Lectures upon English authors of the nineteenth century and upon American Literature. In this department the students are required to make the text-book a basis of work and to study the authors carefully for themselves. Lectures are given frequently during the third term by the teacher, and students are required to write essays each term.

The students of each course are required to take Literature the first term,—those of the Latin-Scientific and Scientific courses, the second term, and those of the Scientific course the third term.

#### JUNIOR YEAR.

1. *Greek and Latin*—The *Prometheus of Æschylus*, or one of the Comedies of Aristophanes. (a). The *Germania and Agricola of Tacitus*, or *Juvenal*. (a) (b).
2. *German*—Continued through the year. (b) (c).
3. *Chemistry*—Barker's Chemistry. General Chemistry, first term. (a) (b) (c). Applied Chemistry, second term. (c).
4. *Natural Philosophy*—Olmsted's College Philosophy, Kimball's edition. Mechanics, first term. Physics, second term. (a) (b) (c).

5. *Geology*—Dana's Text-Book. Third Term. (a) (b) (c).
6. *Surveying*—Schuyler's Surveying. Third Term. (c). In surveying the student will have practical work.

## SENIOR YEAR.

1. *Greek and Latin*—Demosthenes on the Crown, or Plato's Apology, and selections from the New Testament. First Term. Frieze's Quintilian or Seneca. Second Term.
2. *Philosophy*—Porter's Intellectual Science. Calderwood's Moral Philosophy. The History of Philosophy. (a) (b) (c).

3. Hill's Natural Sources of Theology and Diman's Theistic Argument. Jevons's Logic. Hopkins's Evidences of Christianity, and Storr's Divine Origin of Christianity. (a) (b) (c).

4. Loomis's Astronomy. First Term. (a) (b) (c).

5. A. S. Hill's Principles of Rhetoric. Second Term. (c).

6. Gregory's Political Economy. Third Term. (c).

Rhetorical Exercises are required of all students, as follows :

During the Freshman and Sophomore years, declamations and essays.

During the Junior and Senior years, orations and essays.

The Preparatory Department offers three courses of Instruction :

1. The Classical Course.
2. The Latin-Scientific Course.
3. The Scientific Course.

Each of these courses is preparatory to the corresponding course in the College. In the following schedule the studies of the Classical Course are designated by (a) ; those of the Latin-Scientific Course, by (b) ; and those of the Scientific Course, by (c). Greek may be substituted for Latin in the Latin-Scientific Course.

## FIRST YEAR.

1. *Latin*—Harkness's Latin Grammar, Jones's Latin Lessons, Four Books of Cæsar's Commentaries, Jones's Exercises in Latin Prose Composition. (a) (b). The work prescribed for this year is equivalent to that usually required for two daily recitations throughout the year, and during a part of the time the class recites twice a day. Students in Latin are therefore expected to take for the first year only one additional study.

2. *Arithmetic*—Wentworth and Hill's Arithmetic. First and Second Terms. (c).

3. *Grammar*—Swinton's English Grammar. First and Second Terms. Swinton's English Composition. Third Term. (c). D. J. Hill's Elements of Rhetoric. Third Term. (a) (b).

4. Steele's Physiology. First Term. Guyot's Physical Geography. Second Term. (a) (b) (c).

5. Civil Government—Young's Government Class Book. Third Term. (b) (c).

6. Botany—Gray's Lesson's. Third Term. (c).

## SECOND YEAR.

1. *Greek*—Harkness's First Greek Book, with Hadley and Allen's New Greek Grammar; Xenophon's Anabasis. (a).

2. *Latin*—Six Orations of Cicero, and twenty-five hundred lines of Ovid, with special attention to Prosody. (a) (b).

3. *Algebra*—Olney's Complete Algebra. (a) (b) (c).

4. *History*—Swinton's Outlines of the World's History. (b) (c).



5. *Natural Philosophy*—Avery's First Principles. First and Second Terms. Chemistry, Cooley's. Third Term.

#### THIRD YEAR.

1. *Greek*—Xenophon's Anabasis, with Jones's Exercises in Greek Prose Composition, Smith's Smaller History of Greece, Homer's Iliad, Book I. (a).

2. *Latin*—Six books of Virgil's *Æneid*, and Roman History. By the constant use of wall maps as well as by means of a text book, the student is made familiar with ancient geography. The method of pronunciation in use is the Roman. (a) (b).

3. *Geometry*—Olney's New Elementary Geometry, Plane and Solid. (a) (b) (c).

4. *French*—French Principia, Part I. French Reader, Dictation, and Grammatical Exercises, Contemporary French Literature. (b) (c).

5. *Astronomy*—Gillet and Rolfe. First Term. Botany. Gray's Lessons, and Manual. Third Term. (c).

6. *Book-Keeping*—Nichols's Practical Book-Keeping. Second Term. (c).

Weekly exercises in reading are continued through the three years, and declamations and essays are required each term.

The endowment of the College is \$115,171.10,\* including as a part of it several items as follows:

The Kalamazoo Professorship fund.....	\$20,067 71
The Merrill Professorship Fund.....	10,000 00
The Alumni Professorship Fund.....	5,259 74
The Edward Israel Instructorship Fund.....	3,000 00
The Taft Fund (for students).....	2,520 00
The Axtell Fund (for students).....	1,000 00
The Sherwood Prize Fund.....	250 00
The Cooper Prize Fund.....	250 00

The generosity of many friends added a considerable sum to the endowment during the year, besides providing for a debt of long standing.

In addition to the above endowment, the real estate is estimated to be worth \$100,000.

Respectfully submitted,

KENDALL BROOKS,

*President.*

#### VISITORS' REPORT.

HON. THEODORE NELSON,

*Superintendent Public Instruction.*

DEAR SIR,—The undersigned committee appointed to visit Kalamazoo College during the academic year 1885-6, beg leave to submit the following report :

The College was visited by the different members of the committee both during the regular term work, and again at the commencement exercises. The work of both professors and students was found to be painstaking and thorough. The instructors are earnest, conscientious, and, for the most part, thoroughly competent; but in several departments, notably the chemical and philosophic, there is a lack of apparatus and appliances that seriously interferes with the work attempted. It is possible, however,

\*This is all in the hands of the Treasurer in notes, bonds and mortgages, and such real estate as has come into his possession through the foreclosure of mortgages.

that in one or two instances, a greater care for the property available would help solve the problem of deficiency.

While the work and influence of the College have been crippled throughout for the want of adequate endowment, the past year has witnessed an advance all along the line. The endowment has been increased \$50,000; the main dormitory extensively repaired; and in process of erection, which it is hoped will be available at the beginning of another year, is a substantial building designed for a ladies' dormitory and boarding hall, which will add greatly to the capacity and efficiency of the College.

The Board of Trustees, at its last meeting, adopted measures looking to the more enthusiastic prosecution of the College work, the most important item being the election of I. W. Goodspeed, D. D., Chicago, to the Presidency.

Respectfully submitted,

C. E. HARRIS,  
G. A. OSINGA,  
GEO. F. HUNTING,  
*Board of Visitors.*

## MICHIGAN FEMALE SEMINARY.

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### VISITORS' REPORT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR,—The committee appointed to visit the Michigan Female Seminary at Kalamazoo, spent portions of the 16th, 17th and 18th of February at the institution, and take pleasure in submitting the following report:

The four years' course includes the branches usually taught in Seminaries, with more than the usual amount of the study of the Bible. We thought the instruction very good, and were pleased with the interest shown by the classes. Among the pleasantest features were the friendly relations which seemed to exist between teachers and pupils, and the cheerful, homelike air that pervaded all departments.

The school is conducted on the plan of Mt. Holyoke Seminary in Massachusetts, each pupil being required to spend one hour a day in household work. The object is not to train housekeepers, but to reduce the expense of board and tuition. That it is effectual in accomplishing this may be seen by a glance at the catalogue, which makes us wonder how so many advantages can be given for so small a sum. We saw the young ladies after the evening meal clearing tables and washing dishes. Many hands made light work, and merry company relieved it of all appearance of drudgery; and, although instruction in housework is not promised, we judged that the occupation must be a help toward establishing the habits of neatness and order which are so necessary in domestic affairs. It is probably true also that the moderate exercise is a desirable interruption to the common sedentary habits of school girls. In our opinion, however, the ladies in charge have occasion to guard their pupils from excess rather than from lack of exercise. With housework, gymnastics, daily exercise in the open air, an occasional walk to and from the city, including the climbing of a long hill and steep flight of stairs, to say nothing of the four floors of the building, which must all be visited at times, the young girls are not likely to lose the power of locomotion by disuse of the apparatus. Proper physical exercise no doubt promotes health, and it is only to the constant, monotonous climbing that we object. It is a misfortune that the building was made so high, and this construction seems quite unnecessary in view of the thirty-two acres of charming wood-land which are the property of the school. We are glad to admit that our fears are not caused by any appearance of ill-health or over-work in the young people that we met, and we understand from the acting principal that the fourth story of the building

is used as little as possible. This is we believe a wise and necessary precaution, and it is to be hoped that future additions to the building will be made in the direction of its length or breadth, and if possible at the expense of its height.

The site of the school is delightful, the prospect from the windows refreshing, and the extensive grounds are capable of being made very attractive.

The institution is at present on a very satisfactory financial basis, having recently received an endowment of forty thousand dollars. This has already resulted in the introduction of a steam heating apparatus, and will doubtless be the source of other improvements. The prospects are in every way encouraging, and we may reasonably expect what we so heartily wish for this school, a long future of continued and increasing usefulness.

Very respectfully,

HARRIET V. BROOKS,  
HATTIE I. WELLS,  
ANNA B. JONES,

*Visitors.*

April, 1886.

# MICHIGAN MILITARY ACADEMY.

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## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,  
*Superintendent of Public Instruction:*

SIR,—I have the honor to submit the following report of the Michigan Military Academy, for the year ending June 17, 1886.

This Institution has had a year of marked prosperity. The graduating class numbered nineteen, it being the largest in the history of the school.

A manual training department has been added in which the senior and junior classes receive instruction. An engineer officer of the navy, who has been detailed by the Secretary of the Navy for duty in this Academy, has charge of this department.

It is not expected that this course will make skilled mechanics of the students, but that it will give them an idea of the nature of wood and metals and the manner of working them, such as will be of service in whatever pursuit they may hereafter follow.

In the wood working shop are taught the uses of the saw, plane and other hand tools found in such a shop, and the general principles of wood turning. A metal working shop has been fitted up, in which the students are instructed in chipping, and in finishing and fitting work with the file. Instruction is also given in turning and other machine operations.

During the last two months in the senior year the class in physics spend their time in the shop, constructing electric bells, telephones, microphones, and other electrical apparatus.

It is the intention to direct all the shop work towards the construction of electrical appliances, and to introduce a separate course in electrical training and cognate subjects. The shop facilities will be increased, and testing instruments provided, so that thorough instruction may be given in electricity, both theoretical and practical. The course has proven to be a very popular one among the students.

## ACADEMIC STAFF.

Col. J. Sumner Rogers, Superintendent.

William H. Butts, A. M., Principal.

Thomas Bertrand Bronson, A. B., Modern Languages.

Delos Dan Jayne, B. S., History and Literature.

Lieut. Frederick S. Strong, 4th U. S. Artillery.

MILITARY SCIENCE AND TACTICS.

Assistant Engr., Andrew M. Hunt, U. S. Navy.

SCIENCE AND MANUAL TRAINING.

Wilson G. S. Lowe, C. E., Mathematics and English.

Ernest B. Sangree, A. B., Rhetoric and elocution.

Samuel F. Hawley, Ph. B., Latin.

The number of students or pupils in the several departments, and in the different classes:

Post-Graduates.....	2	Third Class.....	28
First Class.....	22	Fourth Class.....	35
Second Class.....	15	Preparatory.....	24

SUMMARY BY STATES.

Michigan.....	61	California.....	1
Illinois.....	19	Colorado.....	1
Ohio.....	12	Connecticut.....	1
Iowa.....	5	District of Columbia.....	1
Wisconsin.....	4	Maine.....	1
Indiana.....	3	Ontario.....	1
Missouri.....	3	Texas.....	1
New York.....	3	Utah Territory.....	1
Wyoming Territory.....	3	Washington Territory.....	1
Oregon.....	2		
U. S. of Columbia.....	2	Total.....	126

ACADEMY COURSE OF STUDY.

PREPARATORY YEAR.

*First Term.*

English—Whitney's Elementary Lessons in English.

Mathematics—Olney's Practical Arithmetic, to Percentage.

History—Barnes's U. S. History.

Elocution—Expressive Reading.

Spelling—Hazen's Complete Speller.

FOURTH CLASS.

*First Term.*

English—Whitney's Essentials of English Grammar, finished.

Mathematics—Olney's Elements of Algebra.

History—Barnes's General History, Roman and Grecian.

Elocution—Declamations and Expressive Reading.

*Second Term.*

Mathematics—Arithmetic reviewed.

History—Barnes's General History, Mediæval and Modern.

Civil Government—Young's Government Class Book.

Elocution—Declamations and Expressive Reading.

## THIRD CLASS.

*First Term.*

English—Analysis, Punctuation and Composition. Irving's Sketch Book.

Mathematics—Olney's Complete School Algebra.

Science—Dalton's Physiology.

Elocution—Declamations and Vocal Culture.

Essays—Two Historical or Biographical Essays, 400 to 600 words.

*Second Term.*

English—Kellogg's Rhetoric. Academy Orthoepist. Evangeline. Lady of the Lake.

Mathematics—Olney's Complete School Algebra, reviewed.

Science—Gray's School and Field Book of Botany, with written analysis of fifty plants.

Elocution—Declamations and Vocal Culture.

Essays—Two Historical or Biographical Essays, 400 to 600 words.

## SECOND CLASS.

*First Term.*

English—Kellogg's and Taine's Literature. Shakspeare's Plays, Poems and Essays, selected.

Mathematics—Olney's Geometry, ten sections.

Science—Maury's Physical Geography, or Avery's Chemistry.

Elocution—Declamations and Vocal Culture.

Essays—Two Literary or Critical Essays, 400 to 600 words.

*Second Term.*

Mathematics—Olney's Geometry, finished. Algebra, reviewed.

History—Lancaster's and Green's Histories of England.

Science—Dana's Geology, or Orton's Zoölogy.

Elocution—Declamations and Vocal Culture.

Essays—Two Literary or Critical Essays, 400 to 600 words.

## FIRST CLASS.

*First Term.*

Science—Gage's Physics. Dynamics, Heat, Electricity, and Magnetism.

Political Economy—Perry's Introduction. Jevon's Money.

Language—Latin, German, or French, as in Latin Course.

Oration—Not to exceed 700 words.

*Second Term.*

Science—Gage's Physics. Sound, Light, and Experimental Work.

Law—Cooley's Principles of Constitutional Law, Clark's Commercial Law.

English—Dowden's Shakspeare Primer. Masterpieces, selected.

Language—Latin German, or French, as in Latin Course.

Oration—Not to exceed 700 words.

## CLASSICAL COURSE.

## FOURTH CLASS.

*First Term.*

Language—Jones's Latin Lessons, begun.

History—Barnes's U. S. History.

English—Analysis, Punctuation, and Composition. Irving's *Sketch Book*.

Elocution—Declamations and Expressive Reading.

*Second Term.*

Language—Jones's Latin Lessons, finished.

History—Barnes's General History. Mediæval and Modern.

English—Kellogg's Rhetoric. Academic Orthoepist. Evangeline. Lady of the Lake.

Elocution.—Declamations and Expressive Readings.

## THIRD CLASS.

*First Term.*

Language—Harkness's Caesar, Gallic War, Books I., II.

Science—Maury's Physical Geography.

Mathematics—Olney's Elements of Algebra.

Elocution—Declamations and Vocal Culture.

Essays—Two Historical or Biographical Essays, 400 to 600 words.

*Second Term.*

Language—Harkness's Cæsar, Gallic War, Books III., IV. Harkness' Cicero, one oration.

History.—Leighton's Roman History, Ginn and Heath's Classical Atlas.

Mathematics—Arithmetic, reviewed.

Elocution—Declamations and Vocal Culture.

Essays—Two Historical or Biographical Essays, 400 to 600 words.

## SECOND CLASS

*First Term.*

Language—Harkness's Cicero, three orations. Jones' Latin Prose, Lessons I.—XX.

Language—Keep's Greek Lessons, begun.

Mathematics—Olney's Complete School Algebra.

Elocution—Declamations and Vocal Culture.

Essays—Two Literary or Critical Essays, 400 to 600 words.

*Second Term.*

Language—Harkness's Cicero, two orations. Allen and Greenough's Ovid, 1,200 lines. Jones's Latin Prose, Lessons XX.—XL.

Language—Keep's Greek Lessons, finished. Boise's Xenophon, Anabasis, five chapters.

Mathematics—Olney's Complete School Algebra.

Elocution—Declamations and Vocal Culture.

Essays—Two Critical or Literary Essays, 400 to 600 words.



## FIRST CLASS.

*First Term.*

Language—Frieze's Virgil, *Æneid*, books I-IV.

Language—Boise's Xenophon, *Anabasis*, Smith's History of Greece, Books I-IV.

Mathematics—Olney's Geometry, ten sections.

Oration—Not to exceed 700 words.

*Second Term.*

Language—Frieze's Virgil, *Æneid*, books V-X.

Language—Boise's Xenophon, *Anabasis*, to Book IV. Jones's Greek Prose Composition.

Mathematics—Olney's Geometry, finished. Olney's Complete School Algebra, reviewed.

Oration—Not to exceed 700 words.

## LATIN COURSE.

## FOURTH CLASS.

Same as in Classical course.

## THIRD CLASS.

Same as in Classical course.

## SECOND CLASS.

*First Term.*

Language—Latin, same as in Classical course.

Language—French Grammar. Verbs. English into French. Conversation in French. Or German Grammar. Studien und Plaudereien, first series. English into German. Conversation in German.

Mathematics—Same as in Classical course.

Elocution—Same as in Classical course.

Essays—Same as in Classical course.

*Second Term.*

Language—Latin, same as in Classical course.

Language—French Grammar, reviewed. Verbs, finished. Etude Progressive de la Langue Francaise. English into French. Conversation in French. Hennequin's Reader. L'Ami Fritz. Or, German Grammar, reviewed. Reader, 125 pages. Short Novel. English into German. Conversation in German.

Mathematics—Same as in Classical course.

Elocution—Same as in Classical course.

Essays—Same as in Classical course.

## FIRST CLASS.

*First Term.*

Language—Latin, same as Classical course.

Language—French Grammar and Verbs, reviewed. Madame Therese (or equivalent). English into French. Conversation in French. Or, German Grammar, reviewed. Short Plays. Wilhelm Tell (or equivalent). English into German. Conversation in German.

Mathematics—Same as in Classical course.

Oration—Same as in Classical course.

*Second Term.*

Language—Same as in Classical Course.

Language—Borel's Grammaire Francaise. Cours de Themes, 70 pages. Modern French Plays. General Review. Or, Iphigenie auf Tauris (or equivalent). Faust, 1. Theil.

Mathematics—Same as in Classical course.

Oration—Same as in Classical course.

SCIENTIFIC COURSE.

*Fourth Class.*

Same as in Academy course.

*Third Class.*

Same as in Academy course.

SECOND CLASS.

*First Term.*

Mathematics—Same as in Academy course.

Language—French and German, French and Latin, or German and Latin, as in Latin course.

Elocution—Same as in Academy course.

Essays—Same as in Academy course.

*Second Term.*

Mathematics—Same as in Academy course.

Language—French and German, French and Latin, or German and Latin, as in Latin course.

Elocution—Same as in Academy course.

Essays—Same as in Academy course.

FIRST CLASS.

*First Term.*

Science—Same as in Academy course.

Language—French and German, French and Latin, or German and Latin, as in Latin course.

Elocution—Same as in Academy course.

Oration—Same as in Academy course.

*Second Term.*

Science—Same as in Academy course.

Language—French and German, French and Latin, or German and Latin, as in Latin Course.

Elocution—Same as in Academy course.

Oration—Same as in Academy course.

TEXT BOOKS

Latin Grammar—Harkness.

Latin Lessons—Jones.

Latin Prose Composition—Jones.

Cæsar—Harkness.

Cicero—Harkness.  
Ovid—Allen and Greenough.  
Virgil—Frieze.  
Latin-English Dictionary—White.  
Classical Dictionary—Smith.  
Dictionary of Antiquities—Anthon.  
Greek Grammar—Hadley-Allen.  
Greek Lessons—Keep.  
Greek Prose Composition—Jones.  
Anabasis—Boise.  
Iliad—Keep.  
History of the United States—Barnes.  
History of England—Lancaster and Green.  
General History—Barnes.  
History of Greece—Smith.  
History of Rome—Leighton and Creighton.  
Civil Government—Young.  
English Literature—Kellogg and Taine.  
Shakspeare's Plays—Selected.  
Evangeline.  
Lady of the Lake.  
English Classics—Clark and Maynard.  
Rhetoric—Kellogg.  
English Grammar—Whitney.  
Academy Orthoepist.  
Arithmetic—Olney.  
Complete School Algebra—Olney.  
Elements of Algebra—Olney.  
Logarithmic Tables—Olney.  
Geometry—Olney.  
Book-Keeping—Nichols.  
French Grammar—Hennequin's Duffet.  
French Verbs—Hennequin.  
Etude Progressive de la Langue Francaise.  
French Echo—Wormer.  
French Reader—Hennequin.  
Madame Therese—Erckmann-Chartrian.  
L'Ami Fritz—Erckmann-Chartrian.  
Grammaire Francaise—Borel.  
Cours de Francaise—Borel.  
German Grammar—Cook's Otto.  
German Prose—Boisen.  
Studien und Plaudereien.  
German Echo—Wormer.  
Zopf und Schwert—Pitt Press Series.  
Hermann und Dorothea—Pitt Press Series.  
Deutsche Lyrik—Buchheim.  
Faust, I. Theil—Hart.  
Botany—Gray.  
Physical Geography—Maury.  
Physics—Gage.  
Chemistry—Avery.

Geology—Dana.  
 Physiology—Dalton.  
 Zoölogy—Orton.  
 Geography—Van Antwerp and Bragg.  
 Classical Atlas—Ginn and Heath.  
 Artillery and Infantry Tactics—U. S. Army.  
 Constitutional Law—Cooley.  
 Commercial Law—Clark.  
 Political Economy—Perry.  
 Money—Jevons.

Respectfully,  
 J. SUMNER ROGERS,  
*Col. Mich. State Troops, Supt.*

# MICHIGAN MINING SCHOOL.

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## REPORT OF THE PRINCIPAL.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

SIR,—In response to your circular letter dated August 3, 1886, calling for a report of the operations of the Michigan Mining School during 1885 and 1886, I beg to say that this institution though authorized by an act approved May 1, 1885, will begin its first session on the 15th of the present month (September), and that therefore I am able to submit answers to but few of the questions stated in your blank. This blank I return with such answers as are now possible. I also mail to your address three copies of the prospectus lately issued by the school.

The following extract from the act above referred to defines the aim of the school :

SEC. 1.—*The People of the State of Michigan enact* That a school shall be established in the Upper Peninsula of the State of Michigan, to be called the Michigan Mining School, for the purpose and under the regulations contained in this act.

SEC. 5.—The course of instruction shall embrace geology, mineralogy, chemistry, mining and mining engineering, and such other branches of practical and theoretical knowledge as will, in the opinion of the board, conduce to the end of enabling the students of said institution to obtain a full knowledge of the science, art, and practice of mining, and the application of machinery thereto. Tuition shall be free in said institution to all bona fide residents of this State, but a reasonable charge for incidental expenses, not less than ten dollars nor exceeding thirty dollars per year, may be made against any student, if deemed necessary, and the board shall not be obliged to furnish books, apparatus, or other materials for the use of students.

The regular corps of instructors is as follows :

Albert Williams, jr., principal and instructor in mining engineering, metallurgy, geology, mineralogy, and lithology.

John D. Hoffman, instructor in mathematics, surveying, and drawing.

Robert L. Packard, instructor in chemistry, chemical analysis, assaying, and blow-piping.

Besides these gentlemen, it is proposed to employ temporary assistants in teaching machine work, forging and tempering, blasting, etc., and lecturers on special branches.

The course is outlined in the prospectus. Few text books will be used,

instructions being mainly by lectures and by laboratory, shop, field and underground practice.

The Mining School is temporarily established in the former town hall of Houghton—a structure which has been fitted up to meet immediate needs, and which answers its purpose moderately well, though it is hoped that in time ground and a building designed and constructed especially for the school may be provided.

Very respectfully, your obedient servant,

ALBERT WILLIAMS, JR.

*Principal.*

# OLIVET COLLEGE.

## REPORT OF THE PRESIDENT.

HON. THEODORE NELSON,  
*Superintendent of Public Instruction :*

DEAR SIR,—I present the annual report touching the condition of Olivet College during the academical year of 1885-6:

The names of those engaged in the work of teaching remained the same as they were the previous year, with one exception, Miss A. B. Shepard took the place of Mrs. Frances Goodman as Instructor in vocal music.

### FAULTY.

Rev. Horatio Q. Butterfield, D. D., President, Drury Professor of Mental and Moral Philosophy.

Rev. Henry M. Goodwin, D. D., Professor of English Literature and Art.

Rev. Oramel Hosford, A. M., Stone Professor of Astronomy and Natural Philosophy and Instructor in Mathematics.

Rev. Joseph L. Daniels, A. M., Parsons Professor of the Greek Language and Literature, and Instructor in German.

Rev. Joseph Estabrook, A. M., Principal of the Normal Department, and Professor of Logic.

Stewart Montgomery, A. M., Professor of Natural Science.

Rev. Jean Frederick Loba, A. M., Professor of Rhetoric, and Instructor in French.

Allen W. Gould, A. M., Rutan Professor of the Latin Language and Literature.

Charles H. Johnson, Professor of Music.

Hamilton King, A. M., Principal of the Preparatory Department.

Geo. N. Ellis, A. M., Instructor in Latin.

Mrs. Abba C. Hamilton, Principal of the Ladies' Department, on the Dennis foundation.

Mrs. Ella M. Kedzie, A. B., Instructor in Painting and Drawing.

Miss Anna B. Shepard, Instructor in Vocal Music.

Miss L. L. Hosford, Teacher of the Piano and Organ.

James Fairman, A. M., Lecturer on Art.

Joseph L. Daniels, A. M., Librarian.

### SUMMARY OF STUDENTS FOR 1885-6.

College:

Classical Course.....	45
Scientific Course.....	26
Literary.....	46

<b>Preparatory:</b>	
Classical Course.....	59
Literary Course.....	16
Scientific Course.....	8
	<hr/> 78
Normal Course.....	79
English and Elective.....	57
Conservatory of Music.....	79
Art.....	59
	<hr/> 460
Deduct for names inserted twice.....	104
Total.....	<hr/> 356

## GRADUATES AT LAST COMMENCEMENT.

Normal Course.....	5
Classical Course.....	6
Literary Course.....	6
Master of Arts in Course.....	1
Doctor of Divinity.....	1

Before the year closed, Mrs. A. C. Hamilton, who had served successfully for several years as Principal of the Ladies' Department, resigned her charge and Catherine E. Hutchings, A. B., of Homer, N. Y., was chosen to fill her place. Miss Hutchings's successful experience for twelve years inspired great confidence in the minds of the Trustees.

During the year the chair of Botany, Geology and Zoölogy, which the Trustees had established at the annual meeting in 1885, was filled by the choice of Hermon C. Bumpus, Ph. B., who was graduated at Brown University, in the class of 1884. His brilliant talents and ability to teach led to his being employed by his Alma Mater to instruct the classes of absent professors. His success was decided. Profs. Jenks and Packard gave him high praise, and Pres. Robinson pronounced him a genius.

During the year nearly all the courses of study were revised with great care. More studies now appear in the Scientific course, and their arrangement as required and elective is thought to have been improved. A more thorough preparation for this course is now required.

In the Classical course neither the number nor the quantity of the studies has been increased; but a better distribution has been sought. Greek and Latin are now distributed throughout the course, instead of being confined to the Freshman and Sophomore years.

The English of the courses is begun earlier. Its required work is put into the Sophomore year, and an option is given to pursue it in the Junior and Senior years.

It is believed that these revised courses fairly and conservatively meet the demand for more attention to science. The College is now fairly equipped for all the scientific study a college education requires.

During the last few years an increasing interest in the study of Hebrew and Old Testament Literature has shown itself in our Theological Seminaries. These institutions are offering inducements to have candidates for the Junior class bring an elementary knowledge of Hebrew. Heeding this sign of the times, the faculty have made the study of Hebrew optional for a term and a half in the Classical course, Senior year.



## COURSES OF STUDY.

## COLLEGE.

## CLASSICAL COURSE.

*Freshman Year—First Term.*

Latin : Livy. Studies in the Military and Political Antiquities of Rome.

Greek : Homer—The Odyssey. Lectures on the Homeric Poems. Greek Prose Composition.

Mathematics : Algebra completed (Loomis).

Oratory : \* Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Second Term.*

Latin : Horace—Odes. Catullus—Selections. Lectures on Roman Literature.

Greek : Selections from Herodotus and Thucydides. Lectures on Greek History. Greek Testament.

Mathematics : Geometry completed (Loomis).

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Third Term.*

Greek : Plato—The Apology and Crito. Greek Testament.

Natural Science : Botany—Phænogams, with Laboratory work.

Mathematics : Trigonometry—Plain and Spherical (Loomis).

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Sophomore Year—First Term.*

Latin (8 h.) : Terence—Andria. Exercises in Latin Conversation.

Greek (2 h.) : Xenophon—Memorabilia.

Mathematics : *Analytical Geometry (Loomis).*†

French : *Otto's Grammar. Chardenal's First French Course.*

German : *Whitney's Grammar. Stern's Studien und Plaudereien, First Series.*

English : Hart's Rhetoric.

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Second Term.*

Latin : Tacitus—Agricola. Pliny—Select Letters. Lectures on Philology.

English : History of English Literature.

Natural Science : *Inorganic Chemistry.*

French : *Otto's Grammar. Sauveur's Causeries. Chardenal's French Exercises.*

German : *Whitney's Grammar. Stern's Studien und Plaudereien, Second Series.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Third Term.*

Latin : Juvenal—Select Satires. Studies in the Institutions and History of the Roman Empire.

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\* Lessons in the Bible, or Greek Testament, and Oratory, weekly, throughout the course.

† The subjects printed in italics are elective.

Greek : *Æschylus—Prometheus. Lectures on the Greek Drama.*

French : *Chardenal continued. Knapp's Modern French Prose, or one of the French Classics.*

German : *German Classics—Goethe, Schiller, or Lessing.*

Natural Science : *Inorganic Chemistry, Qualitative Analysis.*

Mathematics : *Surveying and Field Work.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Junior Year—First Term.*

Latin (2 h.) : *Horace—Epistles and Select Satires.*

Greek (8 h.) : *Sophocles—Antigone.*

German : *Whitney's Grammar. Stern's Studien und Plauderein, First Series.*

English : *Study of English Classics—Chaucer, Spencer, Shakespeare, Milton with Lectures.*

History : *Ancient and Mediæval History.*

Physics : *Mechanics and Hydrostatics (Snell's Olmstead).*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

*Second Term.*

Greek : *Demosthenes—De Corona. Lectures on the Greek Orators and Oratory.*

German : *Whitney's Grammar. Stern's Studien und Plauderein, Second Series.*

Physics : *Pneumatics, Acoustics, Light, Heat, and Electricity.*

History : *History of England.*

Natural Science : *Human Anatomy and Physiology, and Hygiene.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Third Term.*

Latin : *Cicero—De Natura Deorum. Lectures on Roman Religion and Mythology.*

Metaphysics : *Logic (Hill's Jevon).*

German : *German Classics—Goethe, Schiller, or Lessing.*

Physics : *Astronomy (Snell's Olmsted).*

History : *History of France and Germany.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

*Senior Year—First Term.*

Metaphysics : *Elements of Intellectual Science (Porter).*

English : *Study of Later English Authors, with Lectures.*

Natural Science : *Geology—Dynamical and Structural, with Crystallography and Special Studies in Mineral Description.*

Civil Polity : *Lieber on Civil Liberty.*

Oratory : Lectures and Exercises in Elocution and Oratory.

*Second Term.*

Metaphysics : *Elements of Intellectual Science (Half Term).*

Civil Polity : *Political Economy.*

Greek : *Sophocles—Edipus Tyrannus. Plato—Phædo. Lectures on Greek Philosophy.*

History : *Constitutional History of the United States.*

Natural Science : *Historical Geology and Paleontology.*

Hebrew : *Davidson's Grammar (half term).*

Oratory : Lectures and Exercises in Elocution and Oratory.

### *Third Term.*

Ethics : Moral Philosophy.

Hebrew : or Davidson's Grammar continued. And Selections from Genesis.

Christianity : Evidences of Christianity, with Lectures.

Art : *Outline History, with Lectures on the Principles and Philosophy of Art.*

Latin : *Lucretius. Lectures on Roman Schools of Philosophy.*

Pedagogics : *Lectures—Development of the Human Faculties. Organization, Grading and Management of Schools. History of Education.*

History : *Guizot's History of Civilization.*

Oratory : A Thesis for Graduation.

Candidates for admission to the Freshman class who have pursued their preparatory studies elsewhere are examined in the following books and subjects, or their equivalents:

Latin Grammar, including Prosody.

Cæsar, two books.

Cicero, seven orations.

Virgil, three Bucolics and six books of the *Æneid*.

Jones's Latin Prose Composition.

Smith's Smaller History of Greece, and of Rome.

Greek Grammar, including Prosody.

Xenophon, *Anabasis*, three books.

\* Homer, *Iliad*, two books.

Higher Arithmetic, including the Metric system.

Loomis' Algebra, through Quadratic Equations.

Loomis' Geometry, four books.

English Grammar and Geography.

Civil Government.

All candidates for advanced standing in this and the following courses are examined, in addition to the preparatory studies, in those already pursued by the class which they propose to enter.

### SCIENTIFIC COURSE.

#### *Freshman Year—First Term.*

History (3 h.) : Roman History and Geography.

Latin : Selections from Sallust. Exercises in Writing.

Mathematics : Algebra completed (Loomis).

English : Essays, Discussions, and Declamations. Drill in Elocution.

#### *Second Term.*

History (3 h.) : Greek History and Geography.

Latin : Cicero. Exercises in Composition.

Mathematics : Geometry completed (Loomis).

English : Essays, Discussions, and Declamations. Drill in Elocution.

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\* In place of the Homer, the last six books of Virgil's *Æneid*, or 2,000 lines of Ovid will be accepted  
 † Lessons in the Bible, and English or Oratory, weekly, throughout the course.

*Third Term.*

Latin : Cicero. Exercises in Composition.

Natural Science : Botany—Phænogams, with Laboratory work.

Mathematics : Trigonometry—Plain and Spherical (Loomis).

English : Essays, Discussions, and Declamations. Drill in Elocution.

*Sophomore Year—First Term.*

English : Hart's Rhetoric.

Mathematics: Analytical Geometry (Loomis).

Natural Science : Botany—Cryptogams, with Laboratory work.\*

French : Otto's Grammar. Chardenal's First French Course.

English : Essays, Discussions and Declamations. Drill in Elocution.

*Second Term.*

Natural Science : Inorganic Chemistry. Zoölogy—Invertebrates, with Laboratory work.

English : History of English Literature.

French : Otto's Grammar. Sauveur's Causees. Chardenal's French Exercises.

English : Essays, Discussions, Declamations and Orations. Drill in Elocution.

*Third Term.*

Mathematics : Surveying and Field Work.

Natural Science : Inorganic Chemistry, Qualitative Analysis Zoölogy—Vertebrates.

French : Chardenal continued. Knapp's Modern French Prose, or one of the French Classics.

English ; Essays, Discussions, Declamations and Orations. Drill in Elocution.

*Junior Year—First Term.*

Physics : Mechanics and Hydrostatics (Snell's Olmsted).

Natural Science : Organic Chemistry. Qualitative Analysis, with a course in the Determination of Minerals.

English : Study of English Classics—Chaucer, Spenser, Shakespeare, Milton with Lectures.

German : Whitney's Grammar. Stern's Studien und Plaudereien, First Series.

History : Ancient and Medieval History.

Oratory † Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

*Second Term.*

Physics . Pneumatics, Acoustics, Light, Heat and Electricity.

German : Whitney's Grammar. Stern's Studien und Plaudereien, Second Series.

Natural Science: Human Anatomy and Physiology, and Hygiene.

History : History of England.

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

\* The subjects printed in italics are elective.

† Lessons in the Bible, and English or Oratory, weekly, throughout the course.

*Third Term.*

Metaphysics : Logic (Hill's Jevon).

German : *German Classics—Goethe, Schiller, or Lessing.*

Physics : *Astronomy (Snell's Olmsted).*

History : *History of France and Germany.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

*Senior Year—First Term.*

Metaphysics : Elements of Intellectual Science (Porter).

Natural Science : *Geology—Dynamical and Structural, with Crystallography and Special Studies in Mineral Description.*

Civil Polity : *Lieber on Civil Liberty.*

English : *Study of Later English Authors, with Lectures.*

Oratory : Lectures and Exercises in Elocution and Oratory.

*Second Term.*

Metaphysics : Elements of Intellectual Science (half term).

Civil Polity : Political Economy.

Natural Science : *Historical Geology and Paleontology.*

History : *Constitutional History of the United States.*

Oratory : Lectures and Exercises in Elocution and Oratory.

*Third Term.*

Ethics : Moral Philosophy.

Christianity : Evidences of Christianity, with Lectures.

Art : *Outline History, with Lectures on the Principles and Philosophy of Art.*

History : *Guizot's History of Civilization.*

Pedagogics : *Lectures—Development of the Human Faculties. Organization, Grading, and Management of Schools. History of Education.*

Oratory : A Thesis for Graduation.

Candidates for admission to this department must sustain a satisfactory examination in the subjects outlined in the Scientific and Literary Courses, Preparatory Department.

## LITERARY COURSE.

*Freshman Year—First Term.*

History (8 h.) : Roman History and Geography.

Latin : Selections from Sallust. Exercises in Writing.

Mathematics : Algebra completed (Loomis).

English : \* Essays, Discussions, and Declamations. Drill in Elocution.

*Second Term.*

History (8 h.) : Greek History and Geography.

Latin : Cicero. Exercises in Composition.

Mathematics : Geometry completed (Loomis).

English : Essays, Discussions, and Declamations. Drill in Elocution.

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\* Lessons in the Bible, and English or Oratory, weekly, throughout the course.

*Third Term.*

Latin : Cicero. Exercises in Composition.

Natural Science: Botany—Phænogams, with Laboratory work.

Mathematics : Trigonometry—Plain and Spherical (Loomis).

English : Essays, Discussions, and Declamations. Drill in Elocution.

*Sophomore Year—First Term.*

English : Hart's Rhetoric.

Latin : Virgil. Reading at Sight. Composition.

French : Otto's Grammar. Chardenal's First French Course.

Mathematics : *Analytical Geometry (Loomis).* \*

English : Essays, Discussions, and Declamations. Drill in Elocution.

*Second Term.*

English : History of English Literature.

Latin : Virgil: Reading at sight. Composition (Poetry into Prose).

French : Otto's Grammar. Sauveur's Causeries. Chardenal's French Exercises.

Natural Science : *Inorganic Chemistry.*

English : Essays, Discussions, Declamations and Orations. Drill in Elocution.

*Third Term.*

Latin : Virgil. Reading at sight. Reviews.

French : Chardenal continued. Knapp's Modern French Prose, or one of the French Classics.

Natural Science : *Inorganic Chemistry. Qualitative Analysis. Zoölogy—Vertebrates.*

English : Essays, Discussions, Declamations and Orations. Drill in Elocution.

*Junior Year—First Term.*

German : Whitney's Grammar. Stern's Studien und Plauderein, First Series.

Physics : *Mechanics and Hydrostatics (Snell's Olmsted).*

Latin : *Livy. Studies in Military and Political Antiquities of Rome.*

English : *Study of English Classics—Chaucer, Spenser, Shakespeare, Milton, with lectures.*

History : *Ancient and Medieval History.*

Oratory : Lectures in Composition and Style. Essays, Discussions, Orations and Elocution.

*Second Term.*

German : Whitney's Grammar. Stern's Studien und Plauderein, Second Series.

Physics : *Pneumatics, Acoustics, Light, Heat, and Electricity.*

Latin : *Horace—Odes. Catallus—Selections. Lectures on Roman Literature.*

Natural Science : *Human Anatomy and Physiology, and Hygiene.*

History : *History of England.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations and Elocution.

*Third Term.*

German : German Classics—Goethe, Schiller, or Lessing.

Metaphysics : Logic (Hill's Jevon).

Physics : *Astronomy (Snell's Olmsted).*

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\* The subjects printed in italics are elective.

Latin : *Juvenal—Select Satires. Studies in the Institution and History of the Roman Empire.*

History : *History of France and Germany.*

Oratory : Lectures on Composition and Style. Essays, Discussions, Orations, and Elocution.

*Senior Year—First Term.*

Metaphysics : Elements of Intellectual Science (Porter).

Natural Science : *Geology—Dynamical and Structural, with Crystallography and Special Studies in Mineral Description.*

Civil Polity : *Lieber on Civil Liberty.*

English : *Study of Later English Authors, with Lectures.*

Oratory : Lectures and Exercises on Elocution and Oratory.

*Second Term.*

Metaphysics : Elements of Intellectual Science (half term).

Civil Polity : Political Economy.

Natural Science : *Historical Geology and Paleontology.*

History : *Constitutional History of the United States.*

Oratory : Lectures and Exercises in Elocution and Oratory.

*Third Term.*

Ethics : Moral Philosophy.

Christianity : Evidences of Christianity, with Lectures.

Art : *Outline History, with Lectures on the Principles and Philosophy of Art.*

Latin : *Lucretius. Lectures on Roman Schools of Philosophy.*

History : *Guizot's History of Civilization.*

Pedagogics : *Lectures—Development of the Human Faculties. Organization, Grading, and Management of Schools. History of Education.*

Oratory : A Thesis for Graduation.

Candidates for admission to this department must sustain a satisfactory examination in the subjects outlined in the Scientific and Literary Courses, Preparatory Department.

COURSES OF STUDY.

PREPARATORY DEPARTMENT. \*

CLASSICAL COURSE.

*Junior Year—First Term.*

English : Grammar and Analysis.

Latin : Grammar and Lessons.

Mathematics : Arithmetic (Wentworth and Hill).

English : \* Spelling, Punctuation, Dictation and Declamation.

*Second Term.*

English : Grammar and Analysis completed.

Latin : Grammar and Lessons. Selections from Cæsar. Exercises in Writing.

Mathematics : Arithmetic completed, including the Metric System.

English : Spelling, Development of Simple Themes, and Declamations.

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\*Lessons in the Bible and English, weekly, throughout the course.

*Third Term.*

History : History and Geography of the United States.

Latin : Cæsar. Exercises in Writing.

Government : Civil Government of the United States, with special reference to Michigan.

English : Spelling, Essays and Declamations.

*Middle Year—First Term.*

Latin : Sallust—Selections. Exercises in Writing. Reading at sight.

Greek : Grammar and Lessons.

Mathematics : Algebra (Loomis).

English : Essays, Written Discussions, Declamations, Drill in Elocution.

*Second Term.*

Latin : Cicero. Exercises in Composition. Reading at sight.

Greek : Grammar and Lessons.

Mathematics : Algebra through Quadratic Equations.

English : Essays, Discussions and Declamations. Drill in Elocution.

*Third Term.*

Latin : Cicero. Exercises in Composition. Reading at sight.

Greek : Grammar and Lessons. Xenophon (Coy's First Reader, forty pages).

Mathematics : Geometry (Loomis, four books).

English : Essays, Discussions, and Declamations. Drill in Elocution.

*Senior Year—First Term.*

Latin : Virgil. Exercises in Composition. Reading at sight.

Greek : Review of the Lessons. Xenophon—(First Reader completed). Anabasis, Books I, II. Reading at sight. Composition.

History (8 h.) : Roman History and Geography.

English : Essays, Discussions and Declamations. Drill in Elocution.

*Second Term.*

Latin : Virgil. Composition (Poetry into Prose). Reading at sight.

Greek : Xenophon—Anabasis, Books III. IV. Herodotus—Selections. Reading at sight. Composition.

History (8. h.) : Greek History and Geography.

English : Essays, Discussions, Declamations, and Orations. Drill in Elocution.

*Third Term.*

Latin : Virgil. Reading at sight. Reviews.

Greek. Homer—Iliad, two books. Selections from Attic Prose. Reading at sight. Reviews.

English : A Thesis for Graduation.

SCIENTIFIC AND LITERARY COURSES.

*Junior Year—First Term.*

English : Grammar and Analysis. Penmanship.

Mathematics : Arithmetic (Wentworth and Hill).



Geography : Political Geography.

English :<sup>\*</sup> Spelling, Punctuation, Dictation, and Declamation.

*Second Term.*

English : Grammar and Analysis completed.

Mathematics : Arithmetic completed, including the Metric System, and Book-keeping.

English : Spelling, Development of Simple Themes, and Declamations.

*Third Term.\**

History : History and Geography of the United States.

Government : Civil Government of the United States, with special reference to Michigan.

Drawing : Free-hand and Geometrical Drawing.

English : Spelling, Essays and Declamations.

*Senior Year—First Term.*

Latin : Grammar and Lessons.

Mathematics : Algebra (Loomis).

Natural Science : Physical Geography.

English : Essays, Written Discussions, Declamations, Drill in elocution.

*Second Term.*

Latin : Grammar and Lessons. Selections from Cæsar. Exercises in Writing.

Mathematics : Algebra thorough Quadratic Equations.

Physics : Natural Philosophy (Elementary).

English : Essays, Discussions, and Declamations. Drill in Elocution.

*Third Term.*

Latin : Cæsar. Exercises in Writing.

Mathematics : Geometry (Loomis, four books).

Natural Science : Physiology and Hygiene (Elementary).

English : Essays, Discussions, and Declamations. Drill in Elocution.

All candidates for advanced standing in these courses are examined in studies already pursued by the class they propose to enter.

ENGLISH DEPARTMENT.

The course of instruction in this department is designed to impart a thorough knowledge of the common and higher branches of an English education. Students are prepared for the best Scientific schools by substituting Latin or French, as required, for equivalent studies. Students who honorably complete the first three years may receive a certificate for presentation to Scientific schools. The preparation required for admission is indicated by the Course of Study below. The studies of the third and fourth years are not pursued as elementary studies.

The College is provided with apparatus for illustrating the principles of Natural Philosophy and Astronomy, and instruction is given in its use. It has also a valuable set of instruments for Practical Surveying and Civil Engineering. The Laboratory is fitted with desks and apparatus for practical work by the students, both in General Chemistry and in Chemical Analysis.

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\* Lessons in the Bible, and English or Oratory, weekly, throughout the course.

## COURSE OF STUDY.

*First Year—First Term.*

English Grammar. Arithmetic. Geography. Penmanship. \*English—Spelling, Punctuation, Dictation and Declamations.

*Second Term.*

English Grammar and Analysis. Arithmetic. Book-keeping. English—Spelling, Development of Simple Themes, and Declamations.

*Third Term.*

History of the United States. Civil Government. Drawing. English—Spelling, Essays, and Declamations.

*Second Year—First Term.*

Physical Geography. Mediæval History. Algebra. English—Essays, Written Discussions, Declamations, and Drill in Elocution.

*Second Term.*

Natural Philosophy. Modern History. Algebra. Vocal Music. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Third Term.*

Geometry. Physiology. Botany. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Third Year—First Term.*

Algebra. Botany. Rhetoric. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Second Term.*

Geometry. English Literature. † *Chemistry. Anatomy and Physiology.* English—Essays, Discussions, Declamations, Orations, and Drill in Elocution.

*Third Term.*

Logic. *Trigonometry. Chemistry. Advanced Methods.* English—Essays, Discussions, Declamations, Orations, and Drill in Elocution.

*Fourth Year—First Term.*

*Analytical Geometry. History. Geology. Mental Philosophy. French. German.* \* Oratory—Lectures on Composition and Style, Essays, Discussions, Orations, and Elocution.

*Second Term.*

*History. Geology. Mental Philosophy. Political Economy. French. German.* Oratory—Lectures on Composition and Style, Essays, Discussions, Orations, and Elocution.

*Third Term.*

*Astronomy. History. Art. Surveying. French. German.* Oratory—Essays, Discussions, Declamations, and Elocution.

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\* Lessons in the Bible, and English or Oratory, weekly, throughout the course.

† The subjects printed in italics are elective.

## NORMAL DEPARTMENT.

## ENGLISH COURSE.

*First Year—First Term.*

English Grammar. Arithmetic. Geography. Penmanship. Methods—Elementary Sounds, Primary Reading, and Language Lessons. \*English—Spelling, Punctuation, Dictation, and Declamations.

*Second Term.*

English Grammar and Analysis. Arithmetic. Book-keeping. English—Spelling, Development of Simple Themes, and Declamations.

*Third Term.*

History of the United States. Civil Government. Drawing. English—Spelling, Essays, and Declamations.

*Second Year—First Term.*

Algebra. Physical Geography. Mediæval History. Methods—Class Work. English—Essays, Written Discussions, Declamations, and Drill in Elocution.

*Second Term.*

Algebra. Natural Philosophy. Modern History. Vocal Music. English—Essays, Discussions, Declamations, and drill in Elocution.

*Third Term.*

Geometry. Physiology. Botany. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Third Year—First Term.*

Algebra. Rhetoric. Methods—School Organization, Grading and Management. † *German*. *Latin*. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Second Term.*

*Geometry*. *Chemistry*. *English Literature*. *German*. *Latin*. English—Essays, Discussions, Declamations, and Drill in Elocution.

*Third Term.*

*Logic*. *German*. *Latin*. *Chemistry*. Methods—Development of the Human Faculties; Organization, Grading and Management of Schools, and History of Education. English—Essays, Discussions, Declamations, and Drill in Elocution.

## LANGUAGE COURSES.

*First Year—First Term.*

English Grammar. Arithmetic. Geography. Penmanship. Methods—Elementary Sounds, Primary Reading and Language Lessons. \*English—Spelling, Punctuation, Dictation and Declamations.

*Second Term.*

English Grammar and Analysis. Arithmetic. Book-keeping. English—Spelling, Development of Simple Themes and Declamations.

\*Lessons in the Bible, and English or Oratory, weekly, throughout the course.

†The subjects printed in italics are elective.

*Third Term.*

History of the United States. Civil Government. Drawing. English—Spelling, Essays, and Declamations.

*Second Year—First Term.*

Algebra. Mediæval History. Latin. Methods—Class Work. English—Essays, Written Discussions, Declamations and Drill in Elocution.

*Second Term.*

Algebra. Modern History. Latin. Vocal Music. English—Essays, Discussions, Declamations and Drill in Elocution.

*Third Term.*

Geometry. Physiology. Latin. English—Essays, Discussions, Declamations and Drill in Elocution.

*Third Year—First Term.*

Algebra. Methods—School Organization, Grading and Management. †*Latin. French. Greek. German.* English—Essays, Discussions, Declamations and Drill in Elocution.

*Second Term.*

Geometry. *Latin. French. Greek. German.* English—Essays, Discussions, Declamations, Orations and Drill in Elocution.

*Third Term.*

Botany. *Latin. French. Greek. German.* English—Essays, Discussions, Declamations, Orations, and Drill in Elocution.

*Fourth Year—First Term.*

*Latin. Greek. Roman History. Geology. Rhetoric. Mental Philosophy.* Oratory—Lectures on Composition and Style, Essays, Discussions, Orations, and Elocution.

*Second Term.*

*Latin. Greek. Greek History. Chemistry. English Literature. Mental Philosophy.* Oratory—Lectures on Compositions and Style, Essays, Discussions, Orations, and Elocution.

*Third Term.*

*Latin. Greek. Art. Chemistry. Moral Philosophy.* Methods—Development of the Human Faculties; Organization, Grading, and Management of Schools, and History of Education. Oratory—Lectures on Composition and Style, Essays, Discussions, Orations, and Elocution.

## THE MICHIGAN CONSERVATORY OF MUSIC

was under the direction of Prof. C. H. Johnson, and maintained its reputation for affording the finest advantages. The breadth and thoroughness of the instruction given may be seen from the following outline of the studies pursued:

*First Year—First Term.*

Beyer's Preliminary School; Knorr's Guide for the Pianist; Lebert and Stark's Method; or Wohlfahrt's Young Pianist's Guide. Plaidy's Technical Studies; Studies

in Position, Tension, Motion, and Touch ; Exercises for forming the hand ; Single and Two-finger Exercises ; Five-finger Exercises ; Transposition to Key of D ; Scales of C, G, and D. Analysis and Synthesis—rhythmic, melodic, and harmonic. Reviews, oral and technical.

*Second Term.*

Beyer's School completed ; or Knorr's Guide through 50th page ; or Wohlfahrt's Guide completed. Plaidy's Technical Studies ; Five-note Exercises ; Major Scales completed. Analysis throughout the course. Three pieces—one a Sonatina by Beethoven, Diabelli, Lichner, or Spindler ; Memorizing.

*Third Term.*

Knorr's Guide completed ; or Czerny, Op. 139 (1 and 2) ; or Bertini, Op. 100 ; or Concone's Etudes Melodiques ; or Heller, Op. 47. Two-part Canons, by Kunz. Five-note Exercises (Plaidy). Minor Scales and Scale Review. Three pieces. Playing from Memory. Reading at sight from Diabelli's Melodious Exercises.

*Second Year—First Term.*

Bach, Little Preludes ; Wollenhaupt, Etudes ; or Concone. Etudes Melodiques, Bk. 2 ; or Heller, Op. 47, Bk. 2 ; or Czerny, Op. 139, No. 8. Moving Figures, or Chords and Major Arpeggios (Plaidy). Action of Hand and of Arm ; Tone ; Accent ; Expression ; Memorizing. Reading of Vocal Score. Fingering of Church Music. Use of Metronome. Three pieces. Sight Reading. Playing in General Exercises.

*Second Term.*

Bertini, Op. 29 ; or Heller, Op. 48 ; or Czerny, Op. 849 or 686, Bach's Inventions. Moving Figures completed, or Minor Chords and Arpeggios (Plaidy). Tone in Chord Playing. Phrasing. Sonatas by Clementi and Haydn. Mendelssohn's Songs without words. Six pieces. Sight reading from Mozart's Four-hand Sonatas. Reading of Motets, Glees, etc. Memorizing, two pieces.

*Third Term.*

Bertini, Op. 32 ; or Heller, Op. 45 ; or Köhler, Op. 128 ; or Aloys Schmidt, Op. 16. Czerny, Op. 848. Bach's Inventions. Arpeggios or Moving Figures. Scale Review for higher Velocity and Power. Reading of Score in Oratorio Choruses. Song accompaniments throughout the course. Four pieces—two memorized ; Sonatas of Mozart. Preludes from the Well-Tempered Clavichord of Bach.

*Third Year—First Term.*

Cramer's Etudes, or Heller, Op. 16 or 81 ; or Czerny, Op. 740, Nos. 1 and 2 ; or Jensen, Op. 32 ; or Behrens, Op. 22 ; or Rosenhain ; Bach's Preludes ; Czerny, Op. 337, Bk. 1, 10 studies ; Dominant Seventh Arpeggios, Arpeggio Review, Arpeggio Moving figures. Reading Oratorio Choruses. Study of Transpositions. Six pieces. Sonatas by Beethoven and Mozart. For Sight Reading, Haydn's Symphonies. Concert Playing.

*Second Term.*

Clementi, Gradus ad Parnassum (Tausig and Littolff) ; or Moscheles, Op. 70, Book 1 ; or Eschmann's Etudes ; or Czerny, Op. 740, Nos. 3 and 4. Bach's 48 Preludes and Fugues ; Czerny, Op. 337, Bk. 1, completed. Second Scale Review. Scales in Double Tones. Kullak's Octave School begun. Study of Transposition continued (Cramer's Etudes, or Bach's Preludes). Reading of Mozart's Symphonies and Overtures, Sonatas

by Beethoven, Schubert, Weber, and Hummel. Fantasies, Waltzes, etc., by Mendelssohn, Schumann, Chopin, and others.

*Third Term.*

Chopin, Op. 10; or Clementi's Gradus completed; or Moscheles, Op. 70, Bk. 2. Bach's 48 Preludes and Fugues. Study of Improvisation. Reading of Beethoven's Symphonies and Overtures. Czerny, Op. 387, Bk. 2, and Kullak's Octave School, Bks. 1 and 2. Third Scale Review. Sonatas by Beethoven, Schubert, and Weber. Nocturnes, Fantasies, and Impromptus by Schumann, Chopin, and Schubert. Suites by Bach and Handel.

*Fourth Year.*

Those preparing to teach may here substitute the Normal Course for certain other studies at the beginning of this year; they must, however, first have passed a satisfactory examination in the studies of the preceding three years, showing good attainments in technique as well as general knowledge of music.

*First Term.*

Chopin, Op. 25; or Henselt, Op. 2 or Op. 5; or Moscheles, Op. 95. Fourth Scale Review. Concertos of Mendelssohn, Beethoven, and Bach. Rhapsodies of Liszt. For general reading, Scarlatti, Bach, and Handel. Essays on Music. Chorus accompaniment.

*Second Term.*

Liszt, Grand Etudes de Paganini; or Schumann, Op. 3; or Rubinstein's Etudes. Classification of Works. General Analytic and Synthetic Review.

*Third Term.*

Concert Playing of selected pieces. Chamber and Concerted Music with orchestra, etc. Reading and Analysis of new publications for study of the elements of Musical Criticism.

THE ART DEPARTMENT

was under the care of Mrs. Ella M. Kedzie, whose work and instruction gave universal satisfaction. Instruction was afforded in Pencil Drawing, Linear Perspective, Charcoal Drawing with use of casts, China Painting, Crayon Drawing, Water Colors and Oil Painting. The pupils wrought with enthusiasm.

THE LIBRARY.

The income from the Tuttle fund affords means for rapid growth. Nearly a thousand volumes are added yearly. The whole number of volumes in the Library now exceeds 13,000.

THE BROWN CABINET,

This shows a wealth of scientific material. It numbers more than 50,000 specimens. The fossils are valuable. The minerals are more numerous, comprising three-fifths of those found in Prof. Dana's list. The shells are numerous enough to illustrate the conchology of the globe.

## THE PALMER MUSEUM.

This is enriched with Ward's series of casts of fossils. These, with the materials afforded by the Brown Cabinet, amply illustrate Geology, Mineralogy and Paleontology.

## RELIGIOUS CULTURE.

The students were required to attend devotional services daily in the chapel, public worship twice upon Sunday, and an exercise for the study of the Bible every week.

They sustained two organizations for religious and philanthropic work, the object of which was to maintain weekly religious meetings, and to conduct Sunday schools in the neighborhood. Monthly missionary meetings were held by them during the College year.

The year was one of the best in the history of the College.

Very respectfully yours,

HORATIO Q. BUTTERFIELD,

*President..*

## VISITORS' REPORT.

HON. THEODORE NELSON,

*Superintendent of Public Instruction:*

DEAR SIR—It is with pleasure that the undersigned, a committee appointed to visit Olivet College, report that we made two visits, one in February and the other at commencement time in June. We found the College in good condition, and earnestly pushing forward to a larger degree of usefulness.

While the College is not sectarian it is supported mainly by the Congregationalists and Presbyterians of the State. The invested funds are not as yet sufficient to yield the income required to meet the running expenses of the institution, and the deficiency is made up by gifts from friends. It is expected that within the coming year the endowment will be made ample to cover these expenses. A revised scheme of studies is now in force, by which arrangements are made to meet the special tastes and aptitudes of the students.

We were pleased with the work that is being done in the Greek department. The method of teaching that language is such that the full advantages of the study are obtained without any undue waste of time. The same method obtains with advantage in the department of modern languages. In natural sciences the instruction is full and practical.

We desire to call especial attention to the Normal department, which has met with such gratifying success in fitting teachers for the common schools of the State by its system of reviewing the common branches and a course of instruction in the theory and art of teaching, and also the department of Mathematics for its carefully selected course. There seems to be more time given to Greek and Latin than is absolutely necessary, and less to the subjects of United States History, Political Economy and Philosophy than their increasing importance demands.

The apparatus for the departments of Physics and Physiology, and the laboratory for the department of Chemistry are valuable. The museum furnished with "Ward's series of casts of fossils," and the Brown cabinet embracing over 50,000 specimens, illustrate in an excellent manner the sciences of Geology, Paleontology and Mineralogy.

The large and finely selected Library containing 18,000 books and 14,000 unbound pamphlets, is the best belonging to any denominational College in the State, and we most cordially recommend to the faculty the advisability of having the Library open at least three hours each half day to the students of the College.

The accommodations of the ladies' hall are in every way excellent, the rooms well warmed and lighted, fresh and generally pleasant. The dining accommodations for all the students are usually good. A new dormitory for the accommodation of the young men is one of the needs of the College.

The moral atmosphere of the institution (excepting the use of tobacco by some of the young men) is of the best. The village exists for the College, and the residents are all interested in its success, as their repeated acts of self-denial have abundantly testified.

We had the pleasure of being present at the literary exercises of one of the College literary societies, and were pleased to note the tone of sturdy thought and earnestness to which the varied exercises gave evidence.

J. M. BALLOU,  
W. C. EDELL,  
CHARLES MOORE,  
*Board of Visitors.*



## RAISIN VALLEY SEMINARY.

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### REPORT OF THE PRINCIPAL.

HON. THEODORE NELSON,

*Superintendent of Public Instruction :*

DEAR SIR,—During the school year ending June 24th, 1886, Raisin Valley Seminary was in a prosperous condition. The enrollment reached 97. An unusually large number of students came from Indiana and Ohio. There were eight members in the graduating class; seven of whom finished the English course. During the autumn term a great degree of interest was manifested in Astronomy, and in the spring Botany claimed especial attention. The locality is very favorable for extended work in analytical botany; some members of the class analyzed as many as 260 specimens in twelve weeks. An eight-page paper devoted to the interests of the Seminary was begun and will be published every two months during the coming year. The Seminary Mirror has already a considerable circulation, which is increasing with each issue.

At the close of the year, Principal W. W. White severed his connection with the school, and F. R. Hathaway was elected to fill the vacancy.

Yours truly,

F. R. HATHAWAY,  
*Principal.*

# SOMERVILLE SCHOOL.

## REPORT OF THE PRINCIPAL.

HON. THEODORE NELSON,  
*Superintendent of Public Instruction :*

SIR,—In compliance with your circular of August 31, I proceed to answer its questions.

The condition of the educational interests of the Institution is excellent. It is doing good work in every department.

The number of Professors and teachers, 9. Names as follows :

C. C. Wetsell, Mental and Moral Science and Chemistry.

M. Annie Wythe, Lady Principal, Belles-lettres department, Illustrative and Historical Art and French.

H. T. Hickok, A. M., Ancient Languages, Higher Mathematics, and German.

Josie E. Knight, Piano, Organ, Guitar, and Theory of Music.

Helen M. Wetsell, Oil Painting and Crayoning.

Carruth Buchanan, Elocution, Reading, and Gymnastics.

Firza L. Barnes, Natural Science and Assistant in German.

Jessie E. Wells, Voice Culture, Singing, and History.

Walter Voiztlander, Violin and Viola.

The number of pupils studying English <i>only</i> , is.....	7
“ “ “ French .....	21
“ “ “ German .....	7
“ “ “ Piano Music.....	22
“ “ “ Singing (private lessons).....	11
“ “ “ History, general.....	9
“ “ “ “ of Art.....	4

I will say in closing this report, that the Institution is thoroughly well equipped for the work it is designed to do, and I do not hesitate to say that the work is well done.

We cordially invite your inspection of our work, and of the methods of doing the same.

The following are the courses of study and text-books used:

## TEXT-BOOKS.

## COLLEGE PREPARATORY OR ACADEMIC DEPARTMENT.

Algebra.....	Wentworth
Arithmetic.....	Wentworth and Hill
Astronomy.....	Lockyer
Botany.....	Wood
Chemistry.....	Avery
Composition.....	Hill
English Literature (with Green's "Shorter History").....	Welsh
Etymology.....	Swinton
French—	
1st Year: Sauveur's "La Grammaire Française," Sauveur's "La Parole Française."	
2d Year: Sauveur's "Causeries avec Mes Elèves," Sauveur's "Contes Merveilleux," La Mythologie de Lamé Fleury.	
3d Year: Sauveur's "Ces Fables de La Fontaine," Sauveur's "Entretiens sur La Grammaire," La Littérature Française Contemporaine.	
4th Year: Higher Course of Reading, Criticism with Composition. La Littérature Française Classique.	
Geography.....	Monteith and McNally
Geography (Physical).....	Cornell
Geology.....	Dana
Geometry.....	Wentworth
German—	
Ahn's Complete Grammar.	
First and Second German Readers,	
Works of Schiller and Goethe.	
Grammar (English).....	Swinton
Greek—	
Hadley's Grammar,	
Boise's First Lessons,	
Jones's Prose Composition.	
History (General).....	Anderson
History (English).....	Anderson
History (Greek).....	Smith
History (Roman).....	Smith
Latin—	
Jones's First Lessons and Prose Composition,	
Harkness's Grammar,	
Cicero and Ovid,	
Morberly's Cæsar,	
Frieze's Virgil.	
Natural Philosophy.....	Gage
Notes on Nursing.....	Florence Nightingale
Physiology.....	Walker

Political Economy .....	Chapin
Readers (English).....	Monroe
Rhetoric (Elements).....	Hill
Zoölogy .....	Tenney

## BELLES-LETTRES DEPARTMENT.

Art (Elementary History of) .....	D'Anvers
History (Ancient).....	Bloss, Anderson
History (France) .....	Goodrich
History (French Literature)—	
Pylodet's "La Littérature Francaise Classique."	
Pylodet's "La Littérature Francaise Contemporaine."	
History (Germany).....	Taylor
History (German Literature) .....	Taylor
Painting (Schools and Masters of).....	Radcliffe
Philosophy (Intellectual).....	Mahan
Philosophy (Moral).....	Hill
Plays and Dramas—	

Æschylus, Euripides, Sophocles,  
 Racine, Corneille, Moliere,  
 Schiller, Goethe,  
 Shakespeare,

## Also Reading from :

Mary Somerville's Works,  
 Baldwin's "Pre-Historic Nations,"  
 Draper's "Intellectual Development of Europe" (2 vols.),  
 Goldwin Smith's "Lectures on the Study of History,"  
 Sismondi's "Literature on Southern Europe" (2 vols.),  
 Grimm's "Life of Michael Angelo" (2 vols.),  
 Roscoe's "Life of Benvenuto Cellini,"  
 Roscoe's "Life of Lorenzo de Medicis,"  
 Roscoe's "Life of Leo X,"  
 Mrs. Oliphant's "Makers of Florence,"  
 Ruskin's "Stones of Venice" (portions of vols. 1, 2 and 3),  
 Ruskin's "Modern Painters" (vol 1),  
 Ruskin's "Seven Lamps of Architecture,"  
 Milton's "Paradise Lost,"  
 Dante's "Divine Comedy" (translated by Longfellow),  
 Cousin's "Lectures on the True, the Beautiful, and the Good,"  
 Blanc's "Grammar of Painting and Engraving,"  
 Lessing's "Laocöon,"  
 Lecky's "History of European Morals,"  
 Flaxman's "Lectures on Sculpture,"  
 Wilkinson's "Ancient Egyptians,"  
 Fergusson's "History of Architecture,"  
 Luebke's "History of Sculpture,"  
 Luebke's "History of Art,"  
 Kugler's "Schools of Painting,"  
 Jameson's "Legends of the Madonna,"  
 Clements's "Legendary and Mythological Art,"  
 Scull's "Greek Mythology Systematized,"  
 Mitchell's History of Ancient Sculpture.

## INSTRUCTION.

## I.

## DEPARTMENT OF LITERATURE.

Under the general department of Literature there are three special departments provided: (1) College Preparatory, (2) Academic, (3) Belles-lettres.

## 1. COLLEGE PREPARATORY.

In the "College Preparatory" are included the following distinct courses: (1) Classical, (2) English, (3) Scientific, (4) Latin. The studies in this department embrace a period of four years, to correspond as nearly as possible with the work of the approved High Schools of the State. Requirements for graduation in this department are the same as those for *unconditional* admission to the University of Michigan—the status of the School to be determined by examinations conducted by official Visiting Committees stately appointed by the highest educational authority in the State.

Somerville School, in its College Preparatory department, is largely designed as providing the required preparation for admission to the State University, and the arrangement of its studies is in accordance with this design. A standing of 80 per cent in each term's work and each study pursued will be required before a pupil will be passed; but a standing of 70 per cent will enable a student to continue a study. Any who may fall below this last percentage will be subject to re-classification on the basis of their class standing. Diplomas will be awarded in the College Preparatory department for *complete* courses of study. Students who satisfactorily complete the work of this department, and also that of the Belles-lettres department, are entitled to the "Full Somerville Course" diploma. To those students engaged in selected work, *certificates* will be given, stating the precise amount of work by them accomplished.

## CLASSICAL COURSE. (B. A.)

*First Year.*

*First Term*—Latin Grammar and Reader, Practical Arithmetic, Mental Arithmetic, Introductory Algebra, Geography completed, Reading, Writing, Drawing, Spelling.

*Second Term*—Latin Grammar and Reader, Introductory Algebra completed, English Composition, Reading, English Grammar, Writing, Spelling.

*Second Year.*

*First Term*—Cæsar (books 1 and 2), Arithmetic to Ratio, History of United States, Roman History.

*Second Term*—Cæsar (books 3 and 4), Cicero (1 oration), Arithmetic completed, Latin Prose Composition (part II, 23 lessons), Physical Geography, Reading, Writing, Drawing, Spelling, Algebra (complete to Involution).

*Third Year.*

*First Term*—Cicero (5 orations), Latin Prose Composition, Advanced Algebra, First Lessons in Greek.

*Second Term*—Cicero (1 oration), Latin Prose completed, Algebra completed, First Lessons in Greek, Ovid's Metamorphoses (1,000 verses), Xenophon's Anabasis begun, Grecian History.

*Fourth Year.*

*First Term*—Xenophon's Anabasis (books 1 and 2), Greek Prose Composition (30 lessons), Geometry, Æneid (4 books).

*Second Term*—Æneid (6 books), Anabasis (book 3), Greek Prose Composition (30 lessons), Geometry completed, Algebra reviewed.

## ENGLISH COURSE. (B. L.)

*First Year.*

*First Term*—English Composition, Practical Arithmetic, Mental Arithmetic, Geography completed, Introductory Algebra, Reading, Writing, Drawing, Spelling.

*Second Term*—Introductory Algebra completed, Botany, Etymology and Word Analysis, Reading, Writing, Drawing, Spelling, English Grammar.

*Second Year.*

*First Term*—English Analysis, History of the United States, Physiology, Higher Arithmetic to Ratio, Reading, Writing, Drawing, Spelling.

*Second Term*—Outlines of History, Arithmetic completed, Modern History, Physical Geography, Reading, Writing, Drawing, Spelling.

*Third Year.*

*First Term*—Algebra to Ratio, Zoölogy, Political Economy, Civil Government (elective), Natural Philosophy to Optics, English History to James I.

*Second Term*—Algebra completed, Natural Philosophy completed, English History completed, Rhetoric begun.

*Fourth Year.*

*First Term*—Geometry, Chemistry, English Literature, Astronomy, Meteorology (elements), Rhetoric completed.

*Second Term*—Geometry completed, Algebra reviewed, English Literature completed, Geology.

Compositions and weekly exercises in English throughout the course.

## SCIENTIFIC COURSE. (B. S.)

*First Year.*

Same as English course, with the exception that those preparing to enter the Scientific course of the University will take Latin instead of Etymology and English Grammar.

*Second Year.*

Same as English course.

*Third Year.*

*First Term*—Algebra to Ratio, Zoölogy, French or German Grammar, French or German Reader, Natural Philosophy to Optics.

*Second Term*—Algebra completed, Natural Philosophy completed, French Grammar and Reader continued or German Grammar and Reader completed, Rhetoric begun.

*Fourth Year.*

*First Term*—Geometry, English Literature, Astronomy, Rhetoric completed, Chemistry.

*Second Term*—Geometry completed, Algebra reviewed, English Literature completed and reviewed, French or German reviewed.

Exercises in English throughout the course.

## LATIN COURSE. (B. L.)

*First Year.*

Same as Classical Course, with French or German.

*Second Year.*

Same as Classical Course, with French or German.

*Third Year.*

*First Term*—Cicero (4 orations), Latin Prose Composition, Advanced Algebra, French or German continued.

*Second Term*—Cicero (2 orations), Latin Prose completed, Algebra completed, Ovid's *Metamorphoses* (1,000 verses), Grecian History, French or German continued.

*Fourth Year.*

*First Term*—Æneid (4 books), French Grammar reviewed and Reader completed or German Grammar and Marie Stuart, Geometry, a Play from Racine and Composition or a play from Schiller and Composition.

*Second Term*—Æneid (6 books), Geometry completed, Algebra reviewed, French Plays from Moliere or Corneille or German (Herman and Dorothea).

## II. BELLES-LETTRES.

The studies in this department are adopted to more advanced students and embrace a period of two years. The satisfactory completion of the prescribed studies in this department will be required of all candidates for the "Full Somerville Course" diploma. The aim here is to bring the student into close and appreciative relations with the masterpieces in the world's literature—either through a study of these productions in the languages in which they were first given to the world or through the medium of the most desirable translations; to awaken and maintain, by critical and earnest study of our own English tongue and its vast riches of literature, a deeper regard in the mind of the student for the wealth of solid thought and linguistic power of the English Language. The importance and *reasonableness* of an effort to obtain a thorough knowledge of the resources of English and of American Literature will be constantly and faithfully held before the student. Only such students will be admitted to the Belles-lettres department (with *graduation* in view) as shall have first obtained a diploma in the College Preparatory or Academic or shall have shown, through careful examination, an equivalent. Diplomas from those High Schools of the State that are approved by University Committees will, however, be received in place of such examination, if presented within two years of their bestowment. Selected work in this department may be pursued by those students so desiring; but such students will not be regarded as candidates for the diploma of the "Full Somerville Course."

It is the earnest hope of the Somerville Management that the institution of the Belles-lettres department will in some large degree meet the approval and expectation of those parents or guardians who may desire for their daughters or wards an education that shall extend beyond the limits of ordinary High School instruction, yet who do not contemplate their entrance upon regular University work.

*First Year.*

*First Term*—Readings from American Literature, Homer (translation) studied with aid of Students' Mythology and Classical Dictionary, review of Ancient History, English History to George I., French History to Revolution of 1789, Greek (elective), Latin (elective), English Composition once each week, History of Architecture, History of Sculpture begun, French or German.

*Second Term*—English History completed, French History completed, Homer completed, readings from Draper's "Intellectual Development of Europe," lectures on history and theory of Art during last ten weeks of year, English Composition once each week, Latin (elective), Greek (elective), History of Sculpture completed, History of Painting begun, French or German.

*Second Year.*

*First Term*—Virgil (translation), Anglo-Saxon (elective), History of German Literature, History of French Literature, readings from Sismondi's "History of Literature of Southern Europe," studies upon History of Music, History of Painting completed, Hebrew Poetry and History, French or German, Latin (elective), Greek (elective), Mental Philosophy with lectures.

*Second Term*—Readings from works of leading dramatists preceding time of Shakspeare, Anglo-Saxon (elective), study of six Shakspearean Plays, study of two French and two German masterpieces, lectures on History and Theory of Art during last ten weeks of year, study of two Greek Plays, Hebrew Poetry and History, French or German, Latin (elective), Greek (elective), History of American Painting, Moral Philosophy with lectures.

A practical knowledge of either French or German is requisite for graduation in the Belles-lettres department; and students taking up work at the same time in *any* other department will need another year to complete this course.

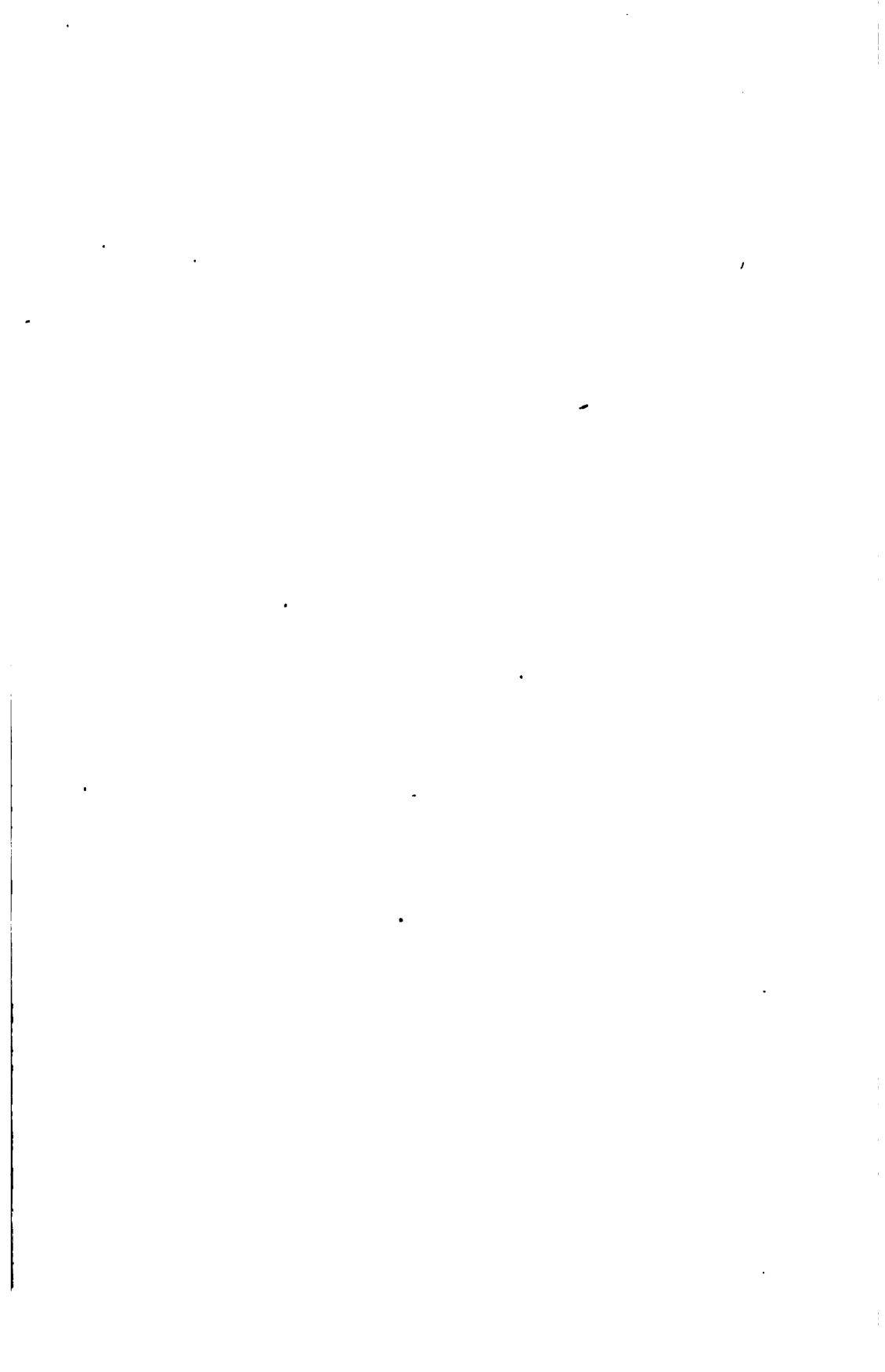
PREPARATION FOR FOREIGN TRAVEL.

Courses of study extending over periods of one and two years have been prepared with special reference to a thorough appreciation on the part of the traveler for the historical associations, architectural inheritance and artistic treasures of the Eastern Continent. Classes sent abroad with competent guides. For plan of work under this head and for reference volumes required, address "Somerville School, St. Clair, Mich." The terms are the same as in Belle-lettres department (see "Expenses").

Respectfully,

C. C. WETZELL,  
*Principal.*





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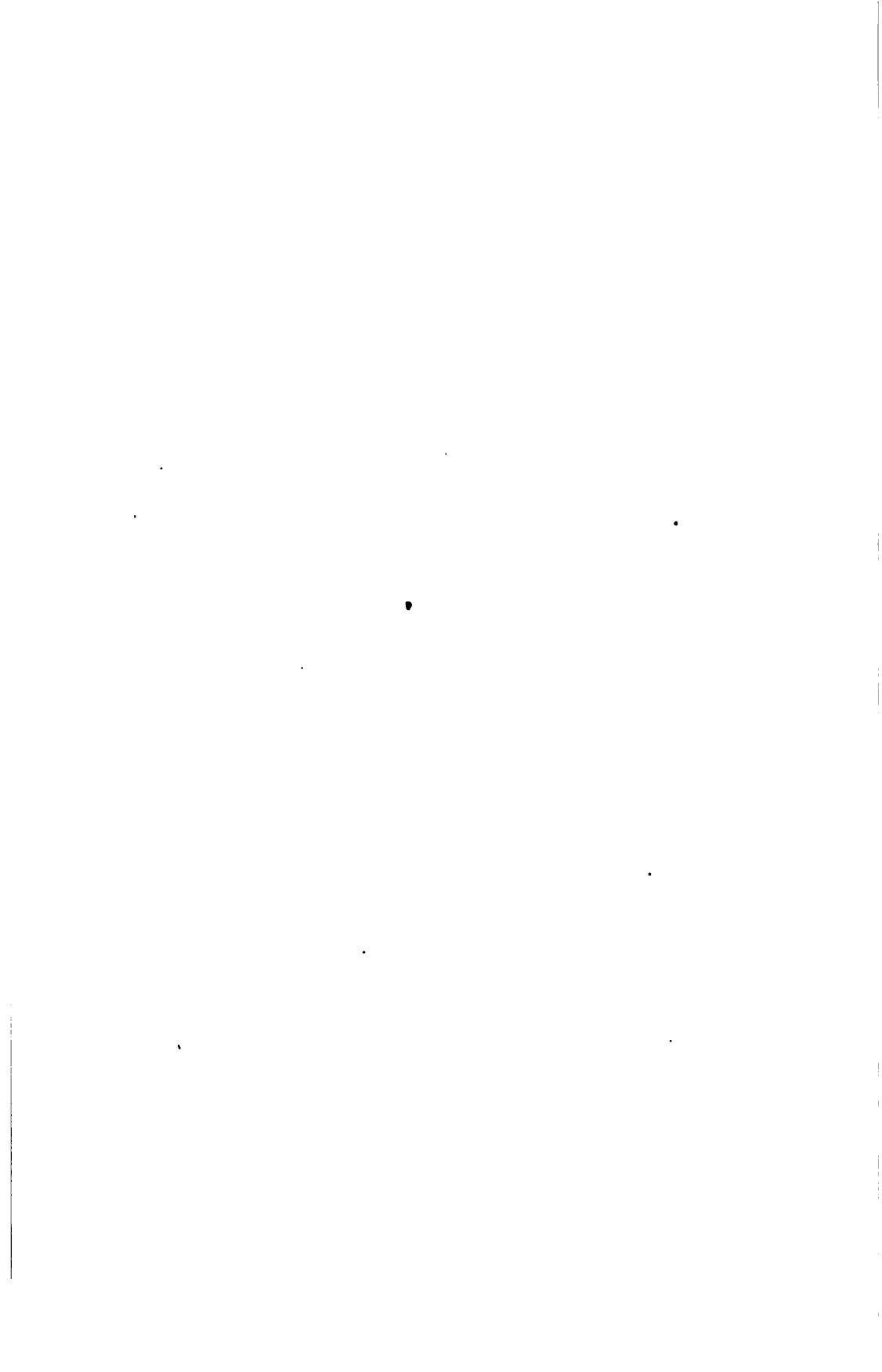
DECISIONS  
OF THE  
SUPREME COURT OF MICHIGAN  
ON MATTERS OF  
EDUCATIONAL INTEREST.

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FILED DURING 1886.

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## DECISIONS.

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### I.

#### TEACHER'S CONTRACT.

*Crane v. School District No. 6, of the Township of Bennington. Case from Shiawassee; filed May 6, 1886.*

MORSE, Justice.

After the plaintiff had taught school for the defendant for about ten weeks under the following contract, he claims he was discharged without cause by the school officers :

"It is hereby contracted and agreed between school district No. 6, of the township of Bennington, Shiawassee county, Michigan, and John T. Crane, a legally qualified teacher in said township, that the said John T. Crane shall teach the school in said district for the term of twenty weeks, commencing the 5th of November, 1883. And the said Crane agrees faithfully to keep a correct list of the pupils, and the age of each attending school, and the number of days each pupil is present, and furnish the director of the district with a correct copy of the same at the close of the school ; to observe and enforce the rules and regulations established by the district board. Said district board, in behalf of said district, agrees to keep the school-house in good repair, and provide the necessary fuel to keep the school-house in a comfortable condition, and to pay the said John T. Crane for his services as teacher to be truly and faithfully performed and rendered, the sum of two hundred dollars, that sum being the amount they have both agreed on, to be paid on or before the 1st day of April, 1884, provided, that in case said Crane shall be dismissed from the school by the board for gross immorality, or violation of this contract, or shall permit his certificate of qualification to expire, or shall have said certificate annulled or suspended by the county board of examiners or other legal authority, he shall not be entitled to any compensation from and after such annulment, suspension, or dismissal.

In witness whereof, we have hereunto set our names this 22d day of November, 1883.

GEORGE E. MARTIN,  
B. B. HARDY, and  
JOHN T. CRANE, *Teacher.*

The plaintiff commenced suit in the recorder's court in Corunna, declaring in assumpsit verbally upon the contract. The defendant pleaded orally the general issue, with notice of recoupment, which notice is not set out in the record. Trial was had before a jury, who returned a verdict in plaintiff's favor for \$100. The defendant appealed to the circuit, where, upon a trial, the jury also found in favor of the plaintiff, assessing his damages at \$129.45.

The plaintiff based his right to recover upon this contract, and for the whole twenty weeks, less the sum of \$80, which had been paid him. The defendant objected to the admission of the contract in evidence, on the ground that it was incumbent on the plaintiff to show that the making of the contract was authorized by a resolution of the school board before it was competent to be received in the case. The court overruled the objection, and admitted the contract as being in itself *prima facie* evidence that it was executed by the moderator and director, under proper authority to do so. The plaintiff was also allowed, against the objection of the defendant, to show who were acting as officers of the school district at the time the contract was made. He further presented his certificate as teacher from the proper official, and testified that he taught the school ten weeks, and that during that time he received an order for \$60, upon which he drew the money. A twenty-dollar order was also drawn, which was endorsed by the plaintiff. Some dispute arose in the testimony as to the disposition of this order, the plaintiff claiming that he left the order in a scrap-book at the house of the director, Mr. Martin, who took it and got it cashed, and applied the proceeds upon plaintiff's board bill, without his consent, and the director swearing that the plaintiff turned it out to him in payment of board. As the jury did not allow the value of this order to the plaintiff, but treated it as a payment upon his claim, the discrepancy between the two statements does not become material. Both orders were drawn upon the assessor by the director, and countersigned by the moderator, and the assessor paid them without question.

The main defense of the district was founded upon the decision of this court in *Hazen v. Lerche*, 47 Mich., 626. The contract was not signed by the assessor, and the defendant offered to show that there was no resolution of record in the book containing the proceedings of the district board authorizing the making of this contract, or the hiring of plaintiff; that there was no consultation of the three officers, or any two of them, at any time in relation to the hiring of plaintiff, and that they were not together when the contract was signed, and that there was no corporate action in relation to the execution of the contract, or the hiring of plaintiff. The court excluded the offered evidence, upon which ruling error is assigned. Testimony was also given upon the part of plaintiff tending to show that he performed his contract faithfully until discharged, after which he was ready and willing to perform, and that he was so discharged without just cause, and in violation of the contract. Evidence was introduced by defendant tending to show that the plaintiff voluntarily left the school, and that he was incompetent and unfit as a teacher for several reasons. The court submitted the case to the jury upon the theory that the plaintiff was entitled to recover upon the contract, if discharged without fault upon his part. He instructed them that, if plaintiff voluntarily left the service of defendant, he could only recover for the actual time employed in teaching; and that if they found him incompetent or unfit, or if he neglected the duties of a teacher, so that the success and usefulness of the school was impaired, then the officers had a right to discharge him, and he could only recover for the actual time he taught. He also charged them to deduct the \$80 as a payment from the contract price, which they did.

We think the circuit court was right in his rulings upon the admission of testimony, and that he correctly stated the law to the jury in his charge.

It is not imperative that a contract of this kind shall be signed by all three of the officers. If, at a proper meeting, a majority should vote to employ a teacher, and contract with him, the other officer could not prevent the consummation of their action by

refusing to sign the contract. There might be other reasons not interfering with the validity of such a contract, why one of the officers did not sign it. A contract signed by a majority of the board, therefore, is presumptively valid on its face, and the circuit judge did not err in admitting it in evidence.

It was also competent to show, by parol proof, who were officers of the district. When it was admitted without any dispute that the plaintiff taught under this contract for ten weeks, with the sanction and consent of the officers, and that orders were drawn by the proper officers for his pay as such teacher, and cashed by the assessor, who did not sign the contract, without any objection, it became entirely immaterial what the book of record showed, or whether there was any corporate action in hiring him, or authorizing the contract. The defendant must be held not only estopped by the action of its officers from questioning the validity of the contract, but treated it as having fully ratified and confirmed it. School district officers cannot be permitted by the law to enter into a written contract with a teacher none of them denying the validity for ten weeks, or half the term, but recognizing it by making payments upon it, in which payments all join, and then, after the teacher, in the utmost good faith and reliance upon the contract, has taught that length of time, discharge him without cause, and plead in bar of his payment under the contract that they never met and consulted, nor took corporate action in hiring him, nor made any record in a book of the execution of the contract. It appears very clearly in this case that a majority of the school board assented to this contract in the first place, as evidenced by their executing it. It was afterwards ratified by all three of them. It was not necessary that there should be a direct proceeding with an express intent to ratify. "It may be done indirectly, and by acts of recognition, or acquiescence, or acts inconsistent with repudiation or disapproval." See *Scott v. Methodist Church of Jackson*, 50 Mich., 532, and cases there cited. It was not necessary that these three officers should formally meet together, pass a resolution confirming the contract, and record it, in order to ratify the action of the moderator and director in hiring the plaintiff, and executing the contract sued upon. Their acts, in drawing and paying the orders without any demur or protest, was a sufficient recognition and approval of the contract. If the assessor had refused payment of the first order drawn, the case might have come within the ruling of *Hazen v. Lerche*, 47 Mich., 626. But here the agreement was acted upon by everybody until other controversies arose, and then it was too late to take exception to the want of formalities in engaging the teacher, or executing the contract.

We find no error in the proceedings. The judgment is affirmed, with costs.

The other justices concurred.

## II.

### POWERS OF MODERATOR *DE FACTO*.

*Tallmadge School District v. Town Treasurer, Mandamus granted May 6, 1886.*

CAMPBELL, Chief Justice.

The school district, complaining as relator, by Hiram Green, assessor, and Thomas J. Heald, director, asks a *mandamus* to respondent to compel him to pay over to the assessor the school moneys in his hands belonging to the district, upon certain warrants dated March 8, 1886, signed by Mr. Heald as director, and countersigned by James Dowris, as moderator. The only substantial objection made by the respondent is that Dowris is not the moderator, but that Chauncey H. Baldwin is the lawful incumbent. We discover no other question that seems of any importance.

The objection is based upon certain allegations, which are, in brief, that at the annual school meeting in September, 1885, two informal ballots were taken, in one of which Baldwin received one-half of the votes cast, and in the other one Dudley received a majority of two. That on a third formal ballot Baldwin received a majority of two. Both he and Dudley attempted to qualify, and shortly thereafter Baldwin procured an information to be filed against Dudley in the circuit court of the county. By some private arrangement between Baldwin and Dudley the latter allowed judgment to pass against him, but no judgment was entered in favor of Baldwin. This judgment was on January 14, 1886. The next day the assessor and director of the district, assuming that there was a vacancy in the office of moderator, appointed Dowris to act in that capacity, and he has since so acted. Baldwin is not shown to have taken any measures to induce or compel them to recognize him since the judgment in question.

It is a matter of public necessity that the school offices shall always be kept filled, and if they are not, the affairs of the district may become complicated and confused. Teachers must be paid, schools must be kept up and provided with necessities of all sorts, and the school funds must be placed where they are available. For this purpose provision is made for the action of the director and assessor to fill any vacancy in the office of moderator without delay; while, in case of such an appointment, it can only last till the next annual school meeting in September, when the voters select a person for themselves.

The filing of an information on Baldwin's relation against Dudley was conclusive between them that Baldwin was not acting and that Dudley was. It was not competent for them to settle between themselves which should hold the office. No one could have that right who was not lawfully chosen, and that, if controverted, must be settled by public authority. If after the judgment against Dudley, Baldwin had applied to the other members of the board, and been recognized by them, he would have become an incumbent *de facto*, and his action would have been respected while in office. But he did not do this, and has not since attempted it, and we cannot recognize him when he is actually out of office.

We cannot, in this proceeding, discuss the propriety of treating the office as vacant immediately after the ouster of Dudley. If Baldwin had acted seasonably, and been lawfully entitled to the office, there may have been means of compelling his recognition. But the necessity existed then or soon after for some one to act, and the assessor and director, whether acting with strict regularity or not, are not shown to be in the wrong to such an extent that their action is null; and when it became necessary to draw orders and warrants, to which the moderator's signature is required, they cannot be held in the wrong for securing the action of such an officer.

While we must recognize Dowris as at least an officer *de facto*, we are not prepared to say that, on the record, he is not an officer in full right.

There is nothing showing conclusively, if admitted, that Baldwin was the real choice of the meeting. We cannot inquire into it, and therefore, have not called for any issue upon it. There are two affidavits concerning the alleged ballotings; but no attempt has been made to produce the record of the school meeting, which may not conform to these affidavits. There is certainly no propriety in taking what are called "informal ballots" at a regular election, and it is by no means certain that what is called an "informal balloting" was not supposed by the voters to be something else. The practice has no legal sanction, and is open to great abuse.

Mr. Dowris must, so far as this application is concerned, be treated as acting moderator, and the warrants must be paid. They are admitted to be for no more than is in

the treasurer's hands, and we see no objection to dividing them up, so long as they are only collectible by the assessor.

The return is open to criticism for the manner in which the facts are set out. If the treasurer was advised of doubts about the identity of the moderator, he would not be blameworthy for using reasonable means to have it settled. This, however, he should have done by simply presenting the fact of conflicting claims. It was not proper for him undertake to take sides in the matter, and set out, on his information and belief, what was not within his knowledge, as a presentation of the claims of one of the officers. And where a majority of the school board have recognized a moderator, and the only purpose of their action is to get the school money into the hands of the assessor, whose right is not questioned, the respondent took a serious responsibility in refusing to pay it over. It is not in accordance with public policy to have our local corporations blocked in their daily work by delays from personal dissensions, and where there can be no possible harm done by accepting existing facts, it is better to have disputants fight their own battles before the proper tribunals.

The *mandamus* must be granted.

(The other justices concurred.)

### III.

#### TEACHER'S CONTRACT.

*Holloway v. Ogden School District No. 9. Case from Lenawee, filed June 24, 1886 :*

CAMPBELL, Chief Justice.

Plaintiff sued defendant for a balance of wages as teacher, his contract, as he claims, being for \$104, and the amount paid him being \$52. A preliminary question was raised concerning jurisdiction. The case was begun before a justice upon a summons, which laid the damages within the sum authorized for his jurisdiction. The special count in the declaration was for the sum due under the contract, but the common counts laid damages at \$500. No objection was made before the justice, and he gave judgment on the merits. In the circuit court no objection was made until the trial had progressed, showing the amount in controversy to be less than \$100. Upon objection made, an amendment was allowed reducing the *ad damnum* clause. We have no doubt this was proper. The chief controversy was upon the validity of the contract, and the right to recover at all. The circuit court took the case from the jury, and ordered a verdict for the defendant.

Under our previous decisions, we think several errors were committed. The plaintiff showed a contract entered in a book kept by the district, signed by the director and assessor, but not by the moderator. The handwriting of both officers was shown, but it appeared they did not sign at the same time. It was held in *Everett v. Fractional School District No. 2 of Cannon Township, 30 Mich., 249*, that simultaneous signing was not necessary, and the contract, therefore, was sufficient on its face, and was admissible in evidence. We do not think any stronger testimony is required in school matters than in other corporate agreements, where a contract within the ordinary powers of the corporation is always presumed valid when regularly signed. We are also of opinion that, as there is no law restricting the books of school boards to any particular number or kind, there is no reason why such a book as the one shown here should not have the same value as any other corporation record, as at least presumptively, a corporate transaction. Had the court, as it should have done, received this record, the trial would, no doubt, have been abbreviated.



It appeared further that the teacher had taught the full time provided by the contract except upon certain holidays, which, as we have previously decided, the district could not deduct from his pay. *School District v. Gage*, 39 Mich., 484. It further appeared affirmatively that the officer not signing the contract knew that plaintiff was teaching, and not only made no objection, but concurred in paying the money that was paid. It is the business of school districts to keep up public school, and it is the duty of the officers to provide teachers, and to make contracts with them. It is their duty to know under what conditions a teacher, whom they know to be teaching, claims to act. Plaintiff had a right to suppose that his contract was a valid one when it was signed by a sufficient number of officers, and he was, with the personal knowledge of the whole board, permitted, and apparently encouraged, to proceed. A contract valid on its face, actually carried out in full, with the acquiescence of all concerned, cannot be subsequently repudiated. The board cannot, by abstaining from holding meetings, and from doing its duty, set up its own wrong in defense of an honest claim. The case is within the principle of the recent case of *Crane v. Bennington School District*, ante 105, where questions quite analogous were raised. We cannot but regret that any of our schools should be managed in the spirit shown on this record.

The judgment must be reversed, with costs, and a new trial granted.  
(The other justices concurred).

#### IV.

*Creager v. School District No. 9, Township of Wright. Case from Ottawa. Filed June 27, 1886.*

MORSE, Chief Justice.

The plaintiff brought suit in justice's court to recover the contract price for building a fence around defendant's school site. He recovered a judgment of \$30 and costs. Upon appeal to the circuit court for Ottawa county, and trial before Hon. Dan J. Arnold, circuit judge, without a jury, the defendant had judgment. The plaintiff brings error to this court, and insists that the finding of facts does not support the judgment, and asks that judgment be entered here for the plaintiff for the same amount rendered by the justice, that being the sum agreed upon in the contract hereinafter mentioned.

The facts are substantially as follows: A school-house was being erected upon the school site in October, 1884, to be completed in December of the same year. On the 4th day of October, 1884, at a special meeting of the electors of the school district, legally held, it was voted to build a line fence around said site; the kind of fence, and the manner of its erection being specified. It was also ordered at said meeting that the district board build or cause such fence to be built. Soon afterwards the district board met, all being present, and estimated the cost of the fence at \$32. No action was taken, however, in reference to letting the job of building the same, or any steps taken towards building it. Besides the building of this fence, there were other contracts to be let; such as building a wood-shed and moving privies. The officers at this meeting had some talk about letting these jobs, and the moderator told the director to negotiate with parties for doing these jobs. The assessor did not hear this, however, and both he and the moderator left the meeting, understanding that the school board would meet again in the near future to let these several contracts. Soon after this meeting, the director, assuming to act for the district, made an agreement with the plaintiff to build this fence according to the specifications as voted, for the sum of \$30. The other members of the board did not know of the making of this contract at the time it was made, and never either authorized or ratified it. After the plaintiff had procured the materials

for the fence, and placed the same upon the ground, and dug the post holes, he was notified by the assessor that he had better have an understanding with the board, or he might not get his pay. The plaintiff completed the job in accordance with the agreement, and the director drew an order upon the assessor for \$30, and delivered it to the plaintiff. He presented it to the moderator, who refused to countersign it. The plaintiff subsequently lost the order. Neither the moderator nor assessor knew that the director intended to let the contract to build the fence until it was in process of erection. The school board never accepted the fence as built. The matter was brought up at a special meeting of the district electors, who refused to accept the fence or pay for it. The school was being taught at the time the fence was contracted for, or at the time it was completed. The school-house was finished about December 10, 1884. The evidence fails to show how long after the house was completed before a school was taught therein. The plaintiff claims that this fence is a necessary appendage to the school-house, and that, under the statute, the director had the power and authority to let the contract. The circuit judge thought the school board only had the power to make such a contract, and, as neither they nor the school district had accepted the fence, or ratified in any way the director's contract, ruled that the plaintiff could not recover.

There is no dispute but the fence was built just as the district wanted it, and for a less price than the board estimated it would cost to erect it. The plaintiff was not forbidden to build it. The assessor and moderator, and presumably most of the district, knew that he was building it, and said nothing except the remark of the assessor that he better have an understanding with the board or he might not get his pay. This might have been taken by the plaintiff as relating simply to the price of his work. He was not informed, in any manner, by these officers, that the director had no power to make the contract, but that the board alone could let the job or authorize the work. It does not appear that the fence has been removed by anybody, or that the district is unwilling to enjoy the benefits of the plaintiff's money and labor invested in the fence. The defense to his claim is purely technical. There is nothing either to show that the director did not act in good faith believing that he had the power, or that the assessor or moderator called his attention to his want of authority until after the work was done. There is no equity in the refusal of the district to pay the plaintiff, nor do I think their action can be sustained by the law of the case.

It appears that the building of this fence was provided for by the electors of the district, and it is not claimed that anything further was necessary to be done by the voters of the school-district. The only question is whether the officers of the district, acting as a board, should have let the contract for this work, or whether the director alone had authority, by virtue of his office, under the statute, to provide for the building of the fence. I find no authority conferred upon the district board, by the statutes, specifically to purchase the necessary appendages or school apparatus for the school-house; nor is the subject of a fence, wood-shed, well, or privy mentioned anywhere in the school law. But the sixth subdivision of section 5073 of Howell's Statutes authorizes the director "to provide the necessary appendages for the school-house and keep the same in good condition and repair during the time school shall be taught therein." Is a fence a necessary appendage for the school-house under this statute? We think the fence, at least in this case, was a necessary appendage to this school-house. It was a line fence, and therefore presumably necessary to be built. It comes within the same category as a well, wood-house, or a privy, and has been held a necessary appendage in *Hemme v. School District*, 30 Kan., 377. While it is not an annexation to the school-house, it can

certainly be considered an accessory to it. The word "appendage," as used in our school statutes, does not mean simply the school apparatus to be used inside the building; nor do I think it can be limited to such articles as brooms, pails, cups, etc., but must be construed in a broader sense, as it has in other courts, to include fuel, fences, and necessary out-houses.

Subdivision 7 of section 5052 of Howell's Statutes authorizes electors of the school-district to impose a tax to keep the school-house in repair, and to provide the necessary appendages and school apparatus, "limiting said tax, however, so that it shall not exceed one-half of the amount which the district is authorized to raise for building school houses." If the items of fuel, fences wells, and out-houses do not come properly within the term "appendages," then the district has no power, under the statute, to impose a tax to purchase or erect them. It is claimed, under the statute last referred to by defendant's counsel, that to give the director power to contract for the construction of a fence would give him authority greater than the electors of the district have, as they are limited in such expenditures, while his discretion would be absolute. This argument cannot avail in the present case, as the district distinctly authorized the erection of the fence as it was built, and the expenditure was within the limit. We do not wish to be understood as deciding that the director would, in all cases, be authorized to provide a fence, or to build it as he chose, without the assent or direction of the district. What we hold is this: the district is authorized to vote a tax to build a necessary appendage for a school-house. In this case the fence was a necessary appendage. The district voted that it should be erected, and specified the manner in which it should be built, and the materials of which it should be composed. There is no provision of the statute conferring upon the district officers, as a board, any authority to build a fence or provide necessary appendages; but the director is given the power to provide such appendages, and it is made his duty to do so; and we think he had a right to let the contract for this fence, and the district is liable for it.

It is further contended by the counsel for the defendant that, even if this fence can be considered a "necessary appendage," the power of the director to build it is confined by the statute to such time as school is being taught in the school-house. There is no good reason for such a construction of the statute, as nearly all the things to be provided by the director ought to be on hand when school opens, and should be furnished or built beforehand. The comma in the statute correctly signifies the meaning of the clause. As it reads, there is no restriction upon the time of providing the appendages, but his duty to keep them, with the school-house, in good condition and repair, is confined to during the time "school shall be taught therein."

It is further urged, against the plaintiff's right to recover, that he has mistaken his remedy; that he should have proceeded by *mandamus* to compel the moderator to countersign his order, and the assessor to pay it. This question is raised, as appears by the record, for the first time in this court. It is too late now to interpose this obstacle in the plaintiff's way. He had judgment in justice's court, and the defendant appealed to the circuit court, where the case was tried and disposed of upon the theory that the director had no authority to make the contract. The defendant's brief shows that this idea came after it was printed, and no mention of this defense is made in plaintiff's brief: his counsel not being present at the oral argument. The defendant having defended in this action, without demurrer or protest as to the right of the plaintiff to proceed *assumpsit*, he cannot now take advantage of this claim, even though it might have been a good defense if raised in time.

The judgment below is reversed, and judgment will be entered here for the plaintiff for the sum of thirty dollars, and interest from the commencement of suit, amounting, principal and interest, at this date, to thirty-one dollars, with costs of all three courts. Justices Campbell and Sherwood concurred. Justice Champlin concurred in the result.

## V.

## SCHOOL BOARD—FEMALE SUFFRAGE.

*Mudge v. Jones and another. Case from Barry. Filed January 6, 1886.*

CHAMPLIN, Justice.

The plaintiff brought an action of trespass on the case against the defendants, as inspectors of election, to recover damages for refusing to receive the vote of plaintiff for a member of the board of education for the city of Hastings at the election held therein on the seventh day of April, 1884. The declaration is as follows:

“Barry county, ss.: And now comes Ruth K. Mudge, the plaintiff herein, by her attorneys, Smith and Colgrove and C. G. Holbrook, and complains of Allen Jones and William H. Stebbins, as inspectors of election in and for the Third ward of the city of Hastings, defendants herein, in an action of trespass on the case, for that heretofore, to-wit: On the first Monday of April last the said plaintiff was, and for more than one year next immediately preceding that date had been, and now is, a citizen of the city of Hastings, and a resident in the Third ward of said city. And the plaintiff further alleges that she is a citizen of the United States and of the State of Michigan, and she is of the age of twenty-one years and upwards, to-wit, of the age of sixty years, and during all the time she has resided in said Third ward of the said city of Hastings, has owned in her own right and name in fee-simple a large amount of real estate and personal property situated in said Third ward, liable to assessment for school taxes, and upon which she actually pays a large amount of school taxes for the support of the public schools in and for the city of Hastings, and that on the said first Monday of April last she was and now is a legally qualified voter for school purposes, and had a lawful right on that day to vote at the election held in said Third ward of the city of Hastings for one member of the board of education of the city of Hastings. And the plaintiff further alleges that on the said first Monday of April last the annual city election was held, and that the said defendants are and were then residents of said Third ward, and aldermen of said ward, and inspectors of election held in said ward on that day, and acted as such inspectors of election, whereby it became their duty to receive and count the vote of said plaintiff at such election for one member of the board of education of the city of Hastings: and she alleges that she did present herself on that day at the voting precinct in said Third ward of said city, before said defendants as inspectors of said election, and then and there offered to vote, and tendered her vote for one John C. Lampman as and for a member of the board of education in and for said city, whose name was printed on a ticket separate from all other city officers to be voted for in said ward, and claimed the right to do so, and then and there offered to be sworn as to her qualifications under the law, but that the said defendants, as inspectors of election in and for said Third ward of said city, did then and there, arbitrarily, unjustly, and unlawfully deny the right of said plaintiff to vote for one member of the board of education of the city of Hastings, and did then and there arbitrarily, unjustly, and unlawfully refuse to receive the said vote of said plaintiff, and did refuse to count the same, and

did refuse to administer to plaintiff the oath as to her qualification under the law, to vote for a member of said board of education, whereby said plaintiff was wholly deprived of her lawful right and privilege of voting for a member of the board of education for the city of Hastings to her great damage, to-wit, one hundred dollars.

SMITH & COLGROVE,

C. G. HOLBROOK,

*Attorneys for Plaintiff.*

The defendants' plea filed in this court was the general issue.

The cause came on to be tried in the circuit court, without a jury, who found the following facts, based upon the stipulation of the parties, namely: "Plaintiff is a widow, and on the first Monday of April last was a resident of the Third ward of the city of Hastings, and had been for more than a year then next preceding; that she was then of the age of twenty-one years and upwards, and a citizen of the State of Michigan, and that she was then and there the owner in her own right and name of real and personal property situated in said Third ward liable to assessments for school taxes, and on which she paid school taxes for the support of the public schools of said city. Defendants, on said first Monday of April last, were aldermen of the Third ward of the city of Hastings, and were, by virtue of said office, inspectors of the general city election held in said Third ward of said city, on the said first Monday of April, last. Plaintiff, at said general city election, offered and tendered her ballot for one member of the board of education of the city of Hastings, to be then and there elected in and for the Third ward of the city of Hastings. Said ballot was a printed ticket, containing the name and office of a candidate for member of the board of education in and for said Third ward, and was separate from the ballots for all other city officers. Plaintiff then and there offered to be sworn as to her qualifications as such voter. Said defendants, as such inspectors of election, refused to swear said plaintiff as to her qualifications as such voter, and refused to receive her said vote. The board of education of the city of Hastings was incorporated by act of the Legislature of the State of Michigan, approved April 2, 1873. From and including said year of 1873, up to said year 1884, no woman had ever voted at elections for member of the board of education of said city, nor offered to vote at such elections. That a few days previous to said general election of April, 1884, said inspectors of election were informed that a certain woman would offer to vote at said general election, and accordingly, acting under express authority of the common council of said city, applied for counsel in the premises of reputable legal counselors, by whom said inspectors were advised that women had no legal right to vote for such members of the board of education at said election; that defendants refused to receive the vote of said plaintiff in good faith, relying upon said legal counsel, and believing the same to be correct."

Upon the above facts the court found, as matter of law, that the defendants were not liable to the plaintiff in the action, and entered a judgment in their favor of no cause of action, and that neither party recover costs.

By section 1 of the act incorporating the board of education of the city of Hastings, it is enacted that the city of Hastings shall constitute one school district. The city, for municipal purposes, is divided into four wards, and at all annual city elections, each ward is a voting precinct. The aldermen of the ward are created *ex-officio* inspectors of election in their respective wards.

Section 2 of the act provides that "There shall be elected, at the annual city election, on the first Monday in April, in the year 1873, and every year thereafter, on a

ticket separate from other city officers, in each of the wards of the city of Hastings, one member of the board of education, who shall hold his office for the term of three years from and after the first of July next ensuing." The act nowhere says by whom the members of the board shall be elected, nor in any manner attempts to prescribe the qualifications of the electors who may vote for such members. The election, however, being required to be held at the annual election of the municipality, it is to be presumed that the members were to be elected by those having the qualifications of electors at such election for city officers. The charter provides that the officers enumerated shall be elected from among the qualified electors of the city. Act No. 228, sessions laws 1873. The qualification of such electors is required to be the same as those in the townships (Act No. 216, session laws 1871), and those are defined by the general law to be as follows: "Each inhabitant of any township having the qualifications of an elector, as specified by the constitution of this State, and no other persons, shall have a right to vote on all matters and questions before any township meeting." Howell's Statutes, section 781. The constitution confines the right to vote to male persons.

The plaintiff claims, however, to exercise the right of suffrage by virtue of section 10 of the act incorporating the board, taken in connection with section 5049 of Howell's Statutes, relating to primary schools. Section 10 reads as follows: "All provisions of the general laws of this State relative to common and union schools shall apply and be in force in said city, except such as may be inconsistent with the provisions of this act, or with the by-laws and ordinances of the board of education, made under this act." And section 5049 reads as follows: "Every person of the age of twenty-one years who has property liable to assessment for school taxes, in any school district, and who has resided therein three months next preceding any school meeting held in said district, or who has resided three months next preceding such meeting on any territory belonging to such district at the time of holding such meeting, shall be a qualified voter in said meeting on all questions; and all other persons who are twenty-one years of age, and are the parents or legal guardians of any children included in the school census of the district, and who have for three months as aforesaid been residents in said district, or upon any territory belonging thereto, at the time of holding such school meeting, shall be entitled to vote on all questions arising in said district which do not directly involve the raising of money by tax."

Upon the passage of the law incorporating the board of education the law, in express terms, constituted the whole territory embraced in the corporate limits of the city one school district, and placed the schools therein under the control of the board. No school meeting could thereafter be held therein, because none was authorized by law. The qualifications of electors at school meetings cannot be ingrafted upon or given effect at the elections held under the act, because manifestly inconsistent therewith. If a person qualified to vote at a school meeting, where all the electors are convened at one place in the district, is entitled to vote in a ward of the city at the annual election, there is not any reason why such person may not vote in any ward in the school district, since it is residence in the school district which qualifies him, and the primary school law does not restrict his residence to the ward. If this should be held to be the true construction of the law, it might be found that some persons would vote for as many members as there were wards, or combine upon some one or more particular candidates, and by importing votes from other wards elect a member who otherwise might not have been elected by the electors of his ward. Neither do I see any reason why the plaintiff is not as fully qualified, under the provisions of section 5049, to vote in any of the other

three wards of the city as she was to vote in the Third ward. They are all within the same school district. But the fact is that the annual city election is not a school meeting, and the primary school laws are inapplicable to such elections. Until the Legislature confers the right of suffrage upon females in the election of members of the board of education, they must continue to be elected by the electors qualified to vote for city officers at the annual township elections.

The judgment must be affirmed with costs.

(The other justices concurred.)

## VI.

### JOINT MEETINGS OF SCHOOL INSPECTORS.

*Coulter and Others v. Board of School Inspectors. Certiorari. Filed January 27, 1886.*  
CHAMPLIN, Justice.

Fractional school district No. 7 of Grant was organized on June 7, 1882, and comprised the territory embraced in sections 23, 24, 25, 26 and 36 in the township of Grant, and sections 19, 29, 30 and 31, in what was then the township of Sheridan. In 1884 the township of Arthur was organized, which embraces that portion of the fractional school district which lay in the township of Sheridan at the time of the organization of the township of Arthur, and no change was made in the boundaries of the school district, but it continued to perform the functions of a school district until August 8, 1885.

Plaintiffs were owners of real estate in that part of the fractional district lying in the township of Arthur, and, as such owners, were taxed for the purpose of building a school-house in said fractional district in each of the years 1882, 1883, 1884. The boards of inspectors of the townships of Grant and Arthur met in joint meeting on the 8th day of August, 1885, and detached the territory in Arthur township that was embraced in school district No. 7, with the exception of the north half of the southwest quarter of section 31, belonging to William Anderson. This action of the joint boards is alleged to be illegal and void for the following reasons:

*First*, Because the said boards of school inspectors had no jurisdiction to act in the matter of the division of said fractional school district No. 7 of Grant without the consent of a majority of the resident tax-payers of said district, and that in so dividing said district they acted in excess of their jurisdiction, and in violation of law;

*Second*, Because the said boards of school inspectors had no jurisdiction to set off the lands of relators from said fractional school district No. 7 of Grant into another district within three years after the same had been taxed for the purpose of building a school-house in said district without the consent of the owners thereof, and that in so setting off said lands they acted in excess of their jurisdiction according to law;

*Third*, Because the action of said boards of school inspectors, in dividing said school district No. 7 of Grant, and in setting off the lands of relators therefrom, and in altering the boundaries of said district at their said meeting of August 8, 1885, without proof of the posting of a notice of such meeting at three public places in the townships of Grant and Arthur, was without authority of law, and said boards had no jurisdiction to act in regard to the same without such proof, and such action was therefore without jurisdiction, and void;

*Fourth*, Because said boards of school inspectors of Arthur acted without jurisdiction, and in excess of their jurisdiction, according to law, in organizing said school district No. 1 in said township of Arthur at their said meeting of August 28, 1885, from territory

so set off and detached from said fractional school district No. 7 of Grant, including the said lands of relators, without the consent of the owners thereof within three years after the same had been taxed for the purpose of building a school-house therein.

The township boards of school inspectors have made return to the writ issued in this case, from which it appears that the following is the notice of the joint meeting held in August, 1885, viz. :

"Notice is hereby given that a joint meeting of the boards of school inspectors of Grant and Arthur townships will meet August 11, at the clerk's office of Grant, at 10 o'clock A. M., for the purpose of considering the question of detaching the territory of Arthur township, that is in fractional school district No. 7 of Grant."

GEO. W. SMITH, *Clerk of Grant Township*,

C. W. PIERSON, *Clerk of Arthur Township*.

Dated this 27th day of July, 1885.

They return also that the meeting was held on the eighth day of August, 1885, and that no evidence was before them of posting the notices, but they return "that a notice of the meeting to be held by said boards of inspectors on said eighth day of August, 1885, was duly posted at three public places in the townships of Grant and Arthur within the legal time; but that no sworn proof of such posting was had before said joint meeting." It will be perceived that this notice was for a meeting of the boards jointly on the eleventh of August, and it so appears in the return on file, and the meeting at which the action was had was on the eighth day of August. So far as appears from the return, no notice of meeting on the eighth day of August was ever given. The notice of the meeting was jurisdictional, and should have been given as required by law, and, before the boards were authorized to act, proof of the posting in time and place specified in the statute should have been filed with the clerk of the joint board. *Dupont v. Highway Com'rs.*, 28 Mich., 362; *People v. Highway Com'rs*, 14 Mich., 523; *Passage v. Inspectors of Williamston township*, 19 Mich., 330; *Prescott v. Patterson*, 44 Mich., 525. But an equally serious objection is that the boards had no authority to detach this territory where the lands therein had been taxed for building a school-house, within three years, without the consent of the owners. The lands so detached had been assessed and taxed for building a school-house in fractional district No. 7, within three years, and the action of the boards was without the consent of these tax-payers and against their written remonstrance. Nor does it render such action legal that the territory detached was not at the same time attached to another district. It was done with the object that such detached territory should be either erected into a new district or attached thereto and the return of the township board of inspectors of Arthur shows that a new district, embracing the detached territory, was erected into a new school district on the twenty-eighth day of August, 1885. The action of the joint boards may have been for the best interests of all concerned, as claimed in the return of the board of inspectors of Arthur, but this question cannot be considered. We are satisfied that their action was contrary to law, and must be altogether set aside, quashed, and held for naught.

(The other justices concurred).

## VII.

### APPORTIONMENT OF PRIMARY SCHOOL INTEREST FUND.

*Moiles, Assessor, v. Watson, Treasurer. Mandamus granted April 8, 1886.*

SHERWOOD, justice.

The relator in this case is the assessor of school district No. 1, in the township of



Detour in the county of Chippewa. The Superintendent of Public Instruction, in May, 1885, apportioned off the primary school interest funds to the township of Detour, and to the said school district No. 1 the sum of \$188.48, and which was on the tenth day of August, 1885, paid to the respondent by the county treasurer. On the twelfth day of October following a warrant drawn by the proper officers of the said school district, was presented by the relator to the respondent for payment, and payment thereof was refused upon the following grounds :

*First.* That the relator was not a duly qualified officer ;

*Second.* That the township clerk of said township of Detour had made no apportionment of the said school fund to said district No. 1, and the respondent relies on sections 5089 and 5089 of Howell's statutes to sustain his position.

It appears from the records that the township of Detour contained but four school districts in the year 1884, and down to the time of filing relator's petition. Howell's statutes, section 5029, provides that the Superintendent of Public Instruction shall, previous to the tenth day of May in each year, apportion the primary school interest fund among the several townships and cities in proportion to the number of children in each between the ages of five and twenty years, as the same shall appear by the reports of the several boards of school inspectors made to him the year before. The report of the school inspectors for the township of Detour for 1884 contained statements of two districts only, viz : No. 1 and No. 3. District No. 3 had 31 children between the ages required, but had but three months school during the year. Five months school was necessary to entitle it to a share of the fund, unless otherwise ordered by the superintendent in his discretion upon a proper showing. See Howell's Statutes, sections 5031, 5032. No such showing was made as is provided in the section referred to, and the superintendent did not include district No. 3 in his apportionment of the fund, but directed that the amount apportioned to the township be paid to district No. 1, and certified the apportionment to the township of Detour accordingly.

The money, under such certificate, was received by the county treasurer and paid over by him, as he had received it, to the township treasurer, who is the respondent.

It will be noticed that the direction for its payment was made by the Superintendent of Public Instruction under the statute, and this instruction followed the money into the hands of the township treasurer, and no other or further apportionment was necessary to be made. Indeed, none could be made by the township clerk. He could neither alter nor modify the doings of the Superintendent of Public Instruction in the premises. There is no question made but that the person signing the order for the money was the director *de facto* of district No. 1 : and whether he was or not such officer *de jure* cannot be determined in this case. *Mead v. Treasurer of Ingham County*, 36 Mich., 416. The proper order was presented to the respondent for the money, signed by the proper officers of the district, and it was his duty to have paid it over when the demand was made upon him for it. Whatever remains thereof in his hands must still be paid to the district, and a *mandamus* will be granted to compel such payment.

(The other justices concurred).

## VIII.

### FORMING FRACTIONAL DISTRICTS.

*Fractional School District No. 3, etc., v. Boards of School Inspectors.*

SHERWOOD, Justice.

The petitioners in this case bring *certiorari* to review the proceedings of the joint

boards of school inspectors of the towns of Watson, Wayland and Martin in Allegan county, had at a meeting of said boards held April 26, 1886, for the purpose of forming a new school district out of territory embraced in school district No. 8 of the township of Wayland, and fractional school district No. 8 of Martin and Watson. District No. 8 of Wayland, before the change attempted, was all in Wayland, and district No. 8 was composed of territory mostly in Martin, but a small portion was in Watson. It was the intention of the inspectors at their meeting on the 26th of April, to form a new fractional district out of territory lying in No. 8 and No. 8, aforesaid. The records of this meeting, and its doings, are contained in the record in this case.

It is claimed the action of these boards was void for the following reasons :

*First*, No notice was actually given of the meeting, as required by law ;

*Second*, There was no proof of the posting and giving of notices of this meeting required by law before joint boards at the meeting of April 26, 1886 ;

*Third*, The boards of school inspectors made no record of the formation of a school district sufficient to constitute a new district.

I think we must hold these objections well taken. The statute requires before taking the action had in this case, the clerks of the several townships interested to give at least ten days' notice of the time and place of meeting of the inspectors, and of the alterations proposed, by posting such notice in three public places in each township, one of which shall be posted in each of the districts that may be affected. Section 5040 Howell's Statutes.

The record shows no notice given as required by the statute. A copy of the notice pretended to have been posted nowhere appears in the record, and the affidavits made relied upon to show the posting were not made until the twenty-seventh day of July, 1886, three months after the meeting was held, and more than twenty days after the writ in this case was issued. If these affidavits could be regarded as showing the posting of proper notices, still the proceedings, as shown by the return, would be unauthorized, as they show but one notice posted in the township of Wayland. Important interests are not unfrequently committed by the statutes to those local boards, and in their action, if not carefully taken and considered in this class of cases, they may create greater expense and inconvenience than they seek to remove. It is, therefore, of the utmost importance that all persons to be affected by their action should have an opportunity to be heard before it is taken. It is for this purpose that the statute has provided for ample notice to be given of the time, place and object of the inspectors' meeting, and, until the notices provided for have all been given and posted as required, the inspectors have no power to act. The notice is jurisdictional.

This court held in *Coulter v. Board of School Inspectors*, 26 N. W. Rep., 649, "That the notice of the meeting was jurisdictional, and should have been given as required by law; and before the boards were authorized to act, proof of the posting in time and place specified in the statutes should have been filed with the clerk of the joint board." We adhere to these views, and which are decisive of this case.

The following cases will also be found to have a bearing upon the case as presented by the record: *People v. Highway Commissioners of Nankin*, 14 Mich., 531; *McCaslin v. Camp*, 26 Mich., 390; *Dupont v. Highway Commissioners of Hamtramck*, 28 Mich., 363; *Passage v. Inspectors of Williamston*, 19 Mich., 380; *Prescott v. Patterson*, 44 Mich., 525.

The action of the boards of school inspectors of the townships of Martin, Wayland and Watson, in this case, must be set aside, and the proceedings had therein quashed.

(The other justices concurred.)

## IX.

## OLD AND NEW DISTRICTS.

*School District No. 3 of the Township of Everett v. School District No. 1 of the Township of Wilcox and others.*

MORSE, Justice.

The bill of complaint in this case avers that January 1, 1876, the complainant school district consisted of nine sections of land in the county of Newaygo; that the inhabitants of said district lived almost entirely within the boundaries of two villages, White Cloud and Alleyton, situated about one mile apart. The voters of said school district agreed to build a union school-house as near as possible midway between the two villages, to accommodate all the scholars; that a site was chosen accordingly, and the same conveyed by James Alley & Co., the owners of the land, to said school district, in consideration of the sum of one dollar, and that the same be used for school purposes and a school building, and that a school be maintained thereon. The district commenced to build a school building on said site, two stories high, at a great expense; did not wholly complete the same because of want of funds, yet the lower rooms of said building were used for school purposes by the whole district for about two years. On the 15th day of January, 1880, the board of supervisors of Newaygo county established a new township out of territory belonging to said township of Everett, and named it Wilcox. By this action five and one-fourth sections of land belonging to complainant's school district was incorporated within the territory embraced by the new township. On the first Monday in April, 1880, the voters of the township of Wilcox elected the town officers for the new township, which said officers duly qualified and entered upon their respective duties.

By the setting off of such territory from Everett to Wilcox the three school inspectors of the township of Everett became residents of the new township, and it is claimed became, therefore, officers of the township of Wilcox. But they continued to act as a board of inspectors for Everett, and on the 7th day of February, 1880, held a meeting, and acted upon a petition to detach all the territory of the complainant school district embraced in the township of Wilcox. The signers to said petition all resided in Wilcox. The said board of inspectors attempted and pretended to detach the same, being five and one-fourth sections as aforesaid; and, joining it with other territory, formed a new school district, to wit, the defendant school district. The said board then adjourned to the 24th of February, 1880, and from thence to the 28th of the same month, when it adjourned finally. The members of said board were all signers to the petition upon which they acted, and were promoters of and interested in the scheme to detach said land and form said new school district. The action of said board in taking away said five and one-fourth sections, leaving only three and three-fourths sections in the old district with the large, expensive, and uncompleted school building in said old district, is alleged to be partial, unfair, inequitable, unjust and illegal. By the division of the territory the union school building became inconveniently located for school purposes by said complainant school district, and it is averred that it was the duty of said school inspectors to have advertised and sold said school building, and to have apportioned the proceeds between the two districts. But they did not do so. They valued the school property, however, at \$2,500, and apportioned it as follows: \$1,679.32 to defendant school district, and the balance to complainant. The valuation was made on the 28th day of February, 1880, but the apportionment did not take place until the 25th day of

March, 1880, at which time said inspectors met, without any notice and not pursuant to any adjournment, in a drug store in the village of White Cloud. The inhabitants of complainant school district knew nothing of this apportionment until steps were taken to have said sum of \$1,679.32 spread upon the taxable property of said district.

It is further averred that said school building was not worth \$2,500, and it is not worth over one thousand dollars, and would not bring that amount if offered for sale, as its value depends entirely upon its joint use for school purposes by the aforesaid two villages. The defendant school district claims this indebtedness of \$1,679.32, because said building in the division, was left situate upon lands embraced in the complainant school district. The said defendant school district caused the said sum to be certified to the township clerk of Everett as so much money due from the complainant to it, and to be raised by taxation upon its taxable property. It is further alleged that since the division of the territory the school building has been entirely unsuitable, and so inconvenient as to be nearly worthless as a school building for school purposes, and that it is impossible to remove said building to a locality convenient for school purposes within the territory now left to complainant. The bill further shows that the township clerk of Everett certified the said sum to the supervisors of said township, and the board of supervisors have certified to and directed the defendant, John W. Ohernberger, supervisor of said township, to spread the said sum of \$1,679.32 upon the tax roll of his township, and upon the taxable property of the complainant school district, which he threatened to do. The complainant therefore prays that the action of the school inspectors in making said apportionment be declared void, and that the supervisors be enjoined from spreading the said sum of \$1,679.32 upon the roll and property of the district.

A general demurrer was filed to this bill, and upon argument in the court below, the bill of complaint was dismissed. The bill appears to have been filed in the last of October, 1885, the jurat being dated October 26, 1885. It appears that in the October term of this court, 1883, a *mandamus* was granted, compelling the clerk of the township of Everett to certify to the supervisor the amount of said sum, \$1,679.32. The *mandamus* proceedings were commenced in 1881, and, under the petition and answer, issues of fact were made and set down for trial. A jury found against the respondent, and on the hearing here the case was practically abandoned by the respondent.

There seems to be no excuse for the delay in instituting the equity proceedings. And it was too late when this bill was filed to question anywhere, in law or equity, the organization of the defendant school district. Whatever may have been the bias or interest of the school inspectors, or however unfair or unjust their division of the territory of the old school district, the delay in proceeding to remedy the same has been fatal to any relief in that direction. Under the statute, the defendant school-district must be presumed to have been legally organized. It had exercised the franchises and privileges of a school-district for over two years when this bill was filed. See Howell's Statutes, 5037.

By reason of this statute there is only one objection set forth in complainant's bill that can now be urged against the spreading of this tax against the taxable property of the complainant, and that is the want of notice of the meeting of the school inspectors to make the apportionment. It appears from the record of that board, which is made a part of the bill of complaint, that the board, in acting upon the petition for the detachment of the territory, adjourned from time to time, the first adjournment being for ten days, for the purpose of taking the advice of the Superintendent of Public Instruction and the prosecuting attorney. At the first adjourned day, February 17, 1880, the division or the detaching of the territory was made, and it was voted to adjourn

one week to ascertain the amount due each of the districts made by the new formation, and to appraise the property. At that time the board met and adjourned to February 28, 1890. At that date the property was appraised as follows: New school building and lot, \$2,500; old school-house at Alleyton, \$50. On motion board adjourned. March 20, 1890, the board met, all the members present, and made the apportionment heretofore referred to. There is no evidence of any notice having been given of this meeting. It is claimed that their action was void for this reason. I am of the opinion that the objection is well founded. The law in force at the time of the meeting of inspectors was imperative that the township clerk should give notice of every meeting of the board of inspectors, by posting notices of the same in three public places in the township at least ten days before such meeting. Session laws 1867, p. 79; session laws 1873, p. 81. This requirement was not dropped out of the statutes until 1881. See session laws 1881, section 6, chapter 4, act number 164, page 178. As the tax has not yet been spread upon the supervisor's roll of the township, I do not think the delay in filing this bill should deprive the complainant of relief against the collection of a manifestly void tax.

It is urged by the counsel for the defendant school-district that the complainant cannot maintain this bill, having no right to file it; that the tax-paying electors of the district are the persons alone to be injured, and the proceedings to prevent the enforcement of the tax should have been taken by them. The school-district, under our statutes, is a corporation, and, as such corporation, is represented by three officers: a moderator, a director and assessor. The affairs of the district are managed and controlled by them under certain restrictions. The complainant school-district was vitally interested in the apportionment of the property of the old district, and, by every principle of law and justice, entitled, independent of the mandatory requirement of the statute, to notice of the meeting and proceedings of the board of school inspectors to make such apportionment. It had a right to complain of the void and illegal action of the inspectors, and to act through its officers to remedy it. There was no reason for an appeal to the township board, because said inspectors manifestly acted without jurisdiction, and it is also doubtful if an appeal could properly have been taken. The action of the inspectors being on the 25th of March, and on the first Monday of April following township officers were elected and qualified in the new township of Wilcox, and there were thereafter two township boards, each exercising lawful jurisdiction over their respective portions of the territory of the old school-district. The statute does not expressly meet or provide for such a contingency. See Howell's Statutes, sections 5129, 5130.

The bill is signed and verified by the assessor of the school-district. I have no doubt of the right of the school-district, as a body corporate, to interfere, and ask the aid of equity to prevent the consummation of an illegal and void apportionment and creation of a debt against it by the collection of the same on the taxable property within its limits.

The decree of the court below will be therefore reversed. The defendant will be allowed the usual time to answer as upon our ruling of demurrer.

(The other justices concurred.)

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MANUAL OF INSTRUCTION

FOR

MICHIGAN TEACHERS' INSTITUTES.

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1886-7.

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## INTRODUCTORY.

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It will be seen by comparing this manual with former ones that a number of topics have been omitted, others considerably enlarged and modified. The organization and work of the Teacher's Reading Circle is introduced as a new feature, and is earnestly recommended to institute conductors as a most important means of the teacher's growth and culture.

Special attention is called to the topic, "The Effects of Alcoholic Drinks, Narcotics, and Stimulants," required by recent act of the Legislature to be taught in the public schools of the State. In addition to the regular work done in the institute, one evening may properly be devoted to this subject as a means of interesting parents and citizens in the subject. No topic demands more earnest attention than this.

A word of caution may be given against attempting to discuss too many topics in one week's institute. Conductors are urged to ascertain as far as possible the wants of the teachers in the particular localities, and make instruction prominent in those branches in which there seems to be the greatest need.

The organization and management of district schools should be made, for a time at least, a prominent feature of institute instruction. How best to classify a district school, what branches should be made prominent, what limitations should be recommended, are questions which should receive very careful and earnest attention.

When institutes are held two weeks or more, it is hoped that a portion of the time, at least one exercise a day, shall be given to class work. The aim should be to make these exercises models of recitation, in which the best methods of testing, teaching and training shall be illustrated. Some work of this kind may be profitably done in a one week's institute.

Conductors are requested to report to this department the subjects presented, the amount of work done, and the special topics discussed in each subject. These reports will be sent to conductors of succeeding institutes to guide them in determining their work.



# MANUAL OF INSTITUTE WORK.

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## I.

### SUGGESTIONS TO INSTITUTE CONDUCTORS AND INSTRUCTORS.

1. The institute is to be regarded as a Normal School with a very short course of study. Its purpose is to do, in part, the work which the State Normal School has not the opportunity to do.

2. The purposes of the institute may be stated as follows: To revive the pupil's knowledge of subjects; to give some degree of professional knowledge; to create and foster both a scholarly and a professional spirit.

3. The period of instruction is so short that but little more can be done in subjects than review and revival. A few of the more important parts of arithmetic, grammar, geography, history, etc., should be selected and these should be presented so clearly as to leave a permanent impression.

4. Under professional instruction there should be included the best methods of organizing, governing, and instructing, and some discussion of principles. Under the last head it is recommended that the following topics be discussed: 1. The function of the public school in a republic; the elements of good citizenship; for which of these the school should be held chiefly responsible; how the patriotic spirit may be fostered. 2. What it is to teach; how teaching differs from telling; how a pupil's knowledge can be tested; what it is to think. 3. Show that studies may serve for use, for mental discipline, and for mental satisfaction. 4. Show how learning differs from memorizing, and how books are to be used in order to promote thinking.

5. By reason of the limitation of time, institute instruction should aim particularly at definiteness and clearness. There is danger of presenting too much matter, and of passing over the ground too lightly and too rapidly. A clear distinction should be made between the important and the unimportant.

6. It is recommended that pupils be required to record the salient points of the instruction in their note books, and that the last half hour in each session be devoted to a review of the topics presented. If there are two instructors, each may examine in his own subjects. In these reviews pupils may be allowed to select any topic which they may prefer to present, and the instructor may take occasion to give some extension to important topics. Pupils may be called up at random by means of the enrollment cards. Instructors may fairly test the quality of their work by what pupils reproduce in these reviews.

7. In an institute of two weeks, with three instructors, it is recommended that a modified form of class work be done, and that in the distribution into sections the institute be roughly graded. The pupils with no experience in teaching may form one section; those with a moderate amount of experience, the second; and the most experienced, the third. The instructors can adapt their lessons to their successive classes.

8. In general, penmanship and music should be presented by specialists; and as such teachers usually have methods of their own, these topics are omitted from this syllabus.

9. The whole spirit of the institute should tend towards creating and sustaining a desire for continuous self-improvement; and at least one hour should be devoted to explaining the purpose and plan of the reading circle. In conjunction with the county examiners, efforts should be made in the institute to form organizations wherever they have not already been made.

10. The following distribution of time is recommended for an institute of one week:

HOUR.	TIME.	SUBJECT.
9:00 a. m.	15	<i>Opening.</i>
9:15 a. m.	30	
9:45 a. m.	30	
10:15 a. m.	15	<i>Recess.</i>
10:30 a. m.	30	
11:00 a. m.	30	
11:30 a. m.	30	<i>Review.</i>
2:00 p. m.	15	
2:15 p. m.	30	
2:45 p. m.	30	<i>Opening.</i>
3:15 p. m.	15	
3:30 p. m.	30	
4:00 p. m.	30	<i>Recess.</i>
4:30 p. m.	30	
		<i>Review.</i>

The following distribution of time is suggested for a two weeks' institute:

#### FORENOON.

	ROOM 1.	ROOM 2.	ROOM 3.
First Hour.....	General Lecture.	General Lecture.	General Lecture.
Second Hour.....	Recitation.	Recitation.	Recitation.
Third Hour.....	Recitation.	Recitation.	Recitation.
Fourth Hour.....	Recitation.	Recitation.	Recitation.
Fifth Hour.....	General Review.	General Review.	General Review.

#### AFTERNOON.

	ROOM 1.	ROOM 2.	ROOM 3.
First Hour.....	General Lecture.	General Lecture.	General Lecture.
Second Hour.....	Recitation.	Recitation.	Recitation.
Third Hour.....	Recitation.	Recitation.	Recitation.
Fourth Hour.....	Recitation.	Recitation.	Recitation.
Fifth Hour.....	General Review.	General Review.	General Review.

## REMARKS.

In rooms one, two and three let the work be carried on as class exercises, under the charge of specialists. The above program is merely suggestive and contemplates the employment of a conductor and three instructors for a two weeks' institute only; as a rule, however, the conductor can take charge of a class-room, after having delivered a lecture before the whole institute, and hear one, two, or three recitations, calling upon members of the institute to hear recitations occasionally, under his direction as critic teacher. In this manner the work may be carried on by a conductor and two instructors. In other institutes, again, the members may be arranged in two divisions, thus making it possible for the conductor and one instructor to accomplish the work. It will be seen that this plan embodies the leading features of the lecture system, the class exercise, and the training school.

## II.

## THE ORGANIZATION OF DISTRICT SCHOOLS.

## I.—PREPARATORY.

1. Choice of a school. Young teachers should not select a difficult school at first.
2. Contracts should be made in writing, and conditions definitely stated. Both parties should have a copy.
3. Obtaining information respecting the condition of the school, the school-house, etc. Consult the former teacher, the board, and parents. Be sure that the school-room is neat, comfortable, and clean. Friendly visits to the families of the district cannot be too highly recommended.

## II.—FIRST DAY.

1. Be early. This is all important.
2. Take the names of the pupils as they enter the room. Endeavor to make the first impressions pleasant. Learn what you can of each pupil's studies, advancement, etc.
3. Call to order exactly on time.
4. Have a definite plan of work for the day:
  - a. What you will do;
  - b. How you will do it and when you will do it.
5. Let the opening exercises be short.
6. Assign lessons promptly. Commence with last lesson of preceding term and with a short advance lesson.
7. Complete the enrollment. Take:
  - a. Full name of pupil;
  - b. Full name of parent or guardian;
  - c. Age of pupil.
8. Hear lessons assigned according to temporary program.

## III.—PERMANENT ORGANIZATION.

1. In the preparation of a daily program the following rules should be observed:
  - a. There should be as few classes as possible;

b. The studies that require the greater mental effort should come in the early part of the day.

c. The recitations of the youngest pupils should be short and frequent.

2. District schools would be greatly improved by being graded. In a school having but one teacher there should be but four grades, and each pupil should have but four studies.

3. A careful study of the following tables will assist teachers in the preparation of a daily program and in the grading of their schools:

## DAILY PROGRAM.

Time.		Recitations.		Study.			
Begin.	Length.	All Grades.		Grade I.	Grade II.	Grade III.	Grade IV.
A. M.	MIN.						
9:00	5	-----	Opening.	-----	-----	-----	-----
9:05	10	1	First Reader.	Second Reader.	Arithmetic.	Arithmetic.	Arithmetic.
9:15	15	2	Second Reader.	First Reader.	Arithmetic.	Arithmetic.	Arithmetic.
9:30	20	3	Arithmetic.	Slate Writing.	-----	Arithmetic.	Arithmetic.
9:50	20	4	Arithmetic.	Numbers.	Arithmetic.	-----	Arithmetic.
10:10	20	5	Arithmetic.	Numbers.	Geography.	Geography.	-----
10:30	15		RECESS.				
10:45	10	6	Numbers.	-----	Geography.	Geography.	Geography.
10:55	15	7	Geography.	Copying.	-----	Geography.	-----
11:10	20	8	Geography.	Copying.	Language.	-----	History.
11:30	20	9	Geography or History.	Reading.	Arithmetic.	Arithmetic.	-----
11:50	10	10	First Reader.	Second Reader.	Arithmetic.	Arithmetic.	Reading or Civil Gov't.
P. M.							
1:00	20	1	Reading or Government.	Slate Work.	Language.	Reading.	-----
1:20	20	2	Reading.	Slate Work.	Language.	-----	Grammar.
1:40	10	3	First Reader.	Second Reader.	Reading.	Reading.	Language.
1:50	10	4	Second Reader.	First Reader.	Reading.	Language.	Grammar.
2:00	15	5	Reading.	Reading.	-----	Language.	Grammar.
2:15	15	6	Writing.	-----	-----	-----	-----
2:30	15		RECESS.				
2:45	20	7	Language or Grammar.	Spelling.	Language.	Language.	-----
3:05	15	8	Language.	Spelling.	-----	-----	Civil Government.
3:20	10	9	Spelling.	-----	Spelling.	Spelling.	-----
3:30	10	10	Spelling.	Slate Work.	-----	-----	Spelling.
3:40	10	11	Spelling.	Slate Work.	Copying.	Arithmetic.	-----
3:50	10	12	Oral Lessons.	-----	-----	-----	-----

The heavy faced type indicates recitations, the common type the times when classes should study particular subjects. Where recitations are indicated for two grades at the same time they will recite together. History and Civil Government should be taken up after Geography is completed, usually at the close of the seventh year.

TABULAR VIEW OF COURSE OF STUDY FOR DISTRICT SCHOOLS.

Grade.	Reading.	Spelling.	Writing.	Arithmetic.	Language.	Geography.
I.—Two Years.	First and Second Readers.	Oral and Written Words from Reading Lessons.	On Slates, the Words Learned.	Decimal Notation to 1,000; Roman Notation to 50; Multiplication Table to 6's; Four Fundamental Operations; Largest Number being 1,000.	Telling and asking Sentences; Pictures—Talks about; Copying and making Sentences.	Oral Lessons on Globe; Home Geography oral and sketched.
II.—Two years.	Third Reader.	Oral and Written Words from Reading Lessons.	Copy books of some Series.	Decimal Notation to 1,000,000; Roman notation to 100; Multiplication Table completed; Fundamental Operations, in dec. notation to millions.	Continue former Exercises; Common errors Corrected; Writing from Dictation; Composing Sentences containing given words.	Co. and State Map; First Book of Series begun; Oral Exercises with Globe; Map Sketching.
III.—Two Years.	Fourth Reader.	Oral and Written Words from Reading Lessons and Spelling Book.	Copy Books of some Series.	Factoring Numbers; Common and Decimal Fractions; Compound Numbers—the tables in commonest use.	Imaginary Stories; Kinds of words and Sentences; Subject and Predicate; Letter Writing.	Use of Globe continued; First Book completed; Second and Book of Series; Map Drawing.
IV.—Two Years.	Fifth Reader.	Written Mainly Words from Reading Lessons and Spelling Book.	Copy Books of some series.	Compound Numbers completed; Business Forms; Ratio and Proportion; Percentage; Square and Cube Root.	Word Studies; Composition and Letter Writing; Text-book on Grammar.	Second Book completed; U. S. History and Civil Government.

GENERAL NOTE.—The course of study as here laid down contemplates the use of the following number of text books in the various subjects: *In reading, five books, including the primer or first book; in spelling, one book; in writing, one book; in United States History, one book.* In addition, the pupil should have slate and slate pencil, paper and lead pencil, and, if possible, a school dictionary. Those who use copy books should also have pen and ink.

The teacher should have some manual of object teaching, elementary works on all subjects to be taught orally (Hygiene, the effects of alcoholic drinks and stimulants, civil government, etc.), and other convenient books of reference.

The school-room should be provided with dictionary, globe, outline maps, sufficient black-boards, crayons, and pointers, and such other conveniences as may be possible.

## III.

## SCHOOL GOVERNMENT.\*

## I.—THE ENDS TO BE ATTAINED.

1. *Immediate*.—(1.) To preserve organization and order. (2.) To teach needed practical lessons.

2. *Ultimate*.—(1.) To excite lasting love of order, system, symmetry, and beauty. (2.) To create the habit of obedience to all rightful authority. (3.) To make pupils self-governing. (4.) To teach the nature of law; its necessity in society, and the relation between rights and duties.

## II.—BASIS.

Government rests ultimately upon authority, power or force. This may be:

1. *Moral*.—That is, power making itself felt without appeal to pains and penalties. It depends for its efficiency upon (1) the character of the teacher, (2) upon the nature of the pupils, and (3) upon the relation between the two.

2. *Physical*.—That is, power making itself felt, when necessary, by pains and penalties. The need of this will continue in schools and in society so long as human nature remains as it now is.

## III.—METHODS OF ADMINISTRATION

Are reducible to two:

1. The method of restraining and coercing the desire of activity.
2. The methods of directing and guiding this desire.

## IV.—THE PRACTICAL PROBLEM

In all governing: To secure the necessary order and unity of action in the whole body, and to allow the greatest possible individual freedom.

## V.—PRACTICAL SUGGESTIONS.

1. Have the fewest possible rules.
2. Have only such rules as will commend themselves to fair-minded pupils.
3. Do not attach specific penalties to general rules.
4. Have no penalties which are unnecessarily irritating and offensive.
5. Govern as far as possible without appearing to govern.
6. Cultivate the honor and manhood of pupils by trusting them even though you are sometimes cheated.
7. Remember that a child cannot entirely "put away childish things."

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\*NOTE.—The governing of a school cannot be separated from the teaching. The organization, general management, discipline and government, are among the most effective agencies of instruction. They form character.

## IV.

## THE RECITATION.

1. It is in the recitation that the real power and worth of the teacher is exhibited, for it is here that he may come in closest contact with the mind and heart of the pupil.

2. The general purposes of the recitation may be stated as follows: To cause the pupil to restate, so far as possible, in his own language, the matter contained in the assigned lesson; to give additional clearness to the pupil's knowledge by means of illustration and explanation; to create an interest in the subject by supplying suitable motives to pursue it, and by engaging the pupil in the art of thinking.

3. These are some of the marks of a good recitation: Good order and active attention; a lively interest in the subject under discussion; an intelligent restatement of the matter contained in the lesson; a sharp appetite for knowledge; a disposition to *think*.

4. Some of the qualities needed by the teacher are the following: A good knowledge of the subject and a living interest in it; a graceful, kindly manner; enough of the nervous temperament to give quick discernment to eye and ear; the ability to ask questions which are clear, definite, pointed and suggestive; skill in stimulating pupils to self-activity.

5. Some of the necessary mechanical elements in the recitation are the following: A simple system of signals for calling and dismissing classes; a comely and uniform posture of pupils; calling pupils up without regard to numerical or alphabetic order; assigning lessons which are neither too long nor too short; a time-table well planned and faithfully followed.

## V.

## TEACHERS' READING CIRCLE.

The purposes of this organization are the following:

1. To supplement the work of the institute by assisting teachers in pursuing a systematic course of self instruction.

2. To recommend to teachers a graduated course of study, showing where to begin and how to proceed.

3. To secure to teachers a selection of good books at the lowest obtainable rates.

4. To secure to teachers a proper credit for this course of study on the books of the county examiners.

The following items embrace the essential features of this organization:

1. *Mode of Organizing a County Board.*—In counties where the reading circle has not yet been organized teachers who are interested in this work should request the secretary of the county board of examiners to forward to the secretary of the State Council the names of six teachers whom he deems qualified to constitute a county board. From this list of six candidates the State council will select four, who, with the secretary of the county board of examiners, will constitute the county board. Two of these members will hold office for two years and the other two for one year, subject to the provisions of section 4, in general regulations. As soon as possible this board will organize by the election of a president, a secretary and a treasurer. In

case the secretary of the county board of examiners neglects or refuses to apply for an organization, any ten teachers of the county may join in an application to the State Council, and may nominate candidates for the board.

2. *Membership*.—The payment of an annual fee of fifty cents entitles any teacher to all the privileges of the State Reading Circle.

3. *Course of Study*.—FIRST YEAR:

a. Professional: Page's *Theory and Practice of Teaching*.

b. History: Barnes's *General History* to p. 312.

c. Literature: Swinton's *Studies in English Literature*, with supplementary reading.

SECOND YEAR:

a. Professional: Putnam's *Outlines of Theory and Art of Teaching*.

b. History: Barnes's *General History*, completed.

c. Literature: Swinton's *Studies in English Literature*, completed.

THIRD YEAR:

a. Professional: Bain's *Education as a Science*.

b. Psychology: Sully's *Psychology*.

c. History of Education: Compayre's *History of Pedagogy*.

Laurie's *Life of Comenius* is adopted as supplementary reading in any part of the course where there may be leisure for it.

4. *Text Books and Prices*.

Names of Books.	Retail Price.	Price to Circles.
Barnes' <i>General History</i> .....	\$2 00	\$1 40
Bain's <i>Education as a Science</i> .....	1 75	1 20
Compayre's <i>History of Pedagogy</i> *.....	2 00	1 50
Sully's <i>Psychology</i> , Reinhart's Abridgement.....	1 50	1 00
Page's <i>Theory and Practice of Teaching</i> .....	1 25	90
Putnam's <i>Theory and Art of Teaching</i> .....		
Swinton's <i>Studies in English Literature</i> .....	1 50	1 20

\* Postage prepaid.

These prices do not include postage or express charges.

5. *State Depository*.—All books needed by the State Reading Circle will be supplied from the State Depository in Lansing, in charge of Mr. Wesley Emery. Readers should give their orders for books to the secretary of the county board, who will obtain them in quantities from the State agent.

6. *Membership and Fees*.—It should be remembered that the payment of the annual fee (50 cents) is necessary to constitute membership in the State reading circle. None but actual members are entitled to the privilege of buying the authorized text books at the reduced rates, and no others will be commended to the county examiners for credits on account of work done in the circles.

Hereafter, memberships will be regulated according to the following rules:

a. All memberships will terminate on the 31st of December in each year.

b. When teachers become members of the circle after June 30 in any year, the fee will be 25 cents; but those memberships will terminate as in rule a.



c. The fee for renewal of memberships will in all cases be 50 cents.

7. *Certificates of Membership.*—The county board shall give to each person paying the required fee a certificate of membership (blank 7) which shall entitle the holder to the privilege of buying text books at reduced rates, and of receiving credits for work done.

8. Teachers who are pursuing this work should form groups for review and discussion. Some chapter should be assigned for review, and each member should be asked to present one of the topics contained in it.

## VI.

### SCHOOL LAW.\*

#### PURPOSE.

To make teachers intelligent in respect to their own legal (1) duties, (2) responsibilities, and (3) rights. (The references are to paragraphs of the school laws of 1885.)

#### I.—DUTIES.

1. To make thorough preparation for their work. This duty is both legal and moral. Examinations are based upon this assumption.
2. To secure legal certificates before commencing to teach. (§§38, 40.)
3. To pay for such certificates an annual institute fee. (§155.)
4. To have written contracts with the proper officers before commencing to teach. (§40.)
5. To keep required records, and to make report to director. (§40.)
6. To teach four weeks of five days in each week for a month, unless the contracts provide otherwise. (§40.)
7. To use in school such text books only, and to teach such studies as the school board shall direct. (§42.)
8. In the management of a school to obey and enforce such rules and regulations as the school board may adopt. (§44.)
9. Not to act as agents for books, apparatus, furniture, etc. (§147.)

#### II.—RESPONSIBILITIES.†

1. The proper care of the school-house, furniture, apparatus, etc.
2. Proper care for the health and comfort of pupils by attention to the warming, ventilation, etc., of the school rooms.
3. Proper order and discipline in the school; proper methods of correction, and proper care in respect to the intercourse of pupils.
4. The best methods of teaching, illustrating and explaining branches of study.
5. Right habits, good manners, correct speech, and proper control of the temper.

\* NOTE.—No extended outlines of this topic are deemed necessary. Copies of the school laws are furnished to conductors of institutes, and other topics can be presented whenever circumstances make their presentation necessary.

† NOTE.—Teachers are liable to forfeit their certificates and contracts for doing or neglecting to do certain things. Such forfeiture is a legal penalty. They are, therefore, legally responsible, by common law or usage, for anything which may cause such forfeiture. Special provisions of statute law are not necessary in relation to such matters.

## III.—RIGHTS.

1. To have a copy of the contract. (§40.)
2. To expect the school-house and appendages to be kept in good condition by the proper officer. (§48.)
3. To have the usual holidays. (Page 67.)
4. To close school to attend institutes without loss of wages. (§158.)
5. To wages while a school is closed by the board on account of contagious diseases. (Page 68.)
6. To inflict necessary and reasonable punishment. (Usage, necessity.)
7. To be free, while in school, from disturbance by any person. (§44.)
8. To expect from the school board prompt and efficient support in dealing with pupils guilty of "persistent disobedience." (§44.)

## VII.

## PRIMARY READING.

## I.—PURPOSE.

The purpose of instruction in primary reading is to assist the child in making the easiest transition from spoken to written language.

## II.—STATEMENT OF THE PROBLEM.

The problem of primary reading may be stated in these terms: (1) *To teach the child a small vocabulary of printed words; and (2) to give him power to name new words for himself.*

1. When the child enters school he has a vocabulary of four or five hundred spoken words. By means of these symbols he gains knowledge through the sense of hearing. The purpose of instruction in primary reading is to give the pupil a new set of symbols, the counterparts of the old, so that he may gain knowledge through the sense of sight.

2. Of the four or five hundred words in the child's spoken vocabulary, *one hundred* (say) are in very common use, and the first part of this problem consists in teaching the child, on simple authority, one hundred printed forms which are the mental equivalents of the spoken words in most common use. The second part of the problem consists in drawing from this small printed vocabulary the elements of power that will enable the pupil to determine the names of new words for himself.

## III.—TO TEACH THE SMALL VOCABULARY.

To the sense of sight words are things, and their names are to be taught by exciting an interest in the form (word), and then associating with this form its peculiar name.

1. The words selected should be those which are in most common use, such as *cat, hat, good, bad, runs, sees*, etc.; and whenever possible the pupil's interest should be excited in the thing whose symbol is to be learned.

2. These words, one, two or three at a lesson, should be printed on the board, or pointed out on the chart, and they should be considered learned

only when the child can recognize them *instantly* and with *unfailing accuracy*.

3. As the words are learned, they should be woven into expressive phrases and sentences.

4. Each new lesson should be preceded by a *hunting exercise*, i. e., the words previously learned should be presented collectively, and the pupil should identify any form pointed out by the teacher.

5. During this *word-learning* period the attention of the pupil, while in class, should be limited to two things: the learning of new words, and the fluent reading of short sentences.

6. The occupation of the pupil while at his seat should be the *matching of words*. He should have a box of words printed on bits of cardboard, and from this collection he should select words corresponding to certain words in his book, or to words printed on the board. He should then construct sentences, old and new.

#### IV.—THE ELEMENTS OF POWER.

In order to name new words for himself, the child must know three things: (1) The letters of the alphabet; (2) the elementary sounds of the language; (3) the association of letters and sound.

1. The easiest way to teach the letters is by printing words. By this act the word is separated into its parts (letters) and these parts are thus learned just as words are first learned. (III.) Printing is also valuable as a means of impressing words sharply upon the pupil's mind. In this stage of progress the characteristic occupation of the pupil, while at his seat, should be the formation of words out of letters printed on bits of card board.

2. The easiest way to teach the elementary sounds of the language is by the *slow pronunciation of words*. The teacher should pronounce a word, and the pupil should name its vocal elements; and at other times the teacher should name certain elements and then the pupil should combine them into a word, *e. g.* :

Teacher: *man*; pupil: *m-a-n*; teacher, *r-a-t*; pupil, *rat*.

3. The easiest way to teach the association of letter and sound is by *oral spelling*. For this purpose it is recommended that the process be as follows:

1. Naming the parts (letters) of the *printed* word *m-a-n*.
2. Naming the parts (sounds) of the spoken word *m-a-n*.
3. Fusing the sounds into the spoken word, *man*.

#### VIII.

##### ADVANCED READING.

The purpose of instruction in primary reading is to furnish the pupil with an instrument for gaining knowledge and culture; the purpose of instruction in advanced reading is to teach the pupil how to use this instrument and to aid him in securing results which this new art places within his reach.

1. Some of the purposes of advanced reading may be stated as follows:  
1. To teach the art of interpreting language, or of gaining knowledge from books. 2. To foster a love for knowledge and good books. 3. To furnish

the mind with food for thought and contemplation, and to create skill in thinking.

1. To interpret written language two things are necessary: 1. The words must be significant, or must yield the pupil some fit meaning. 2. The idea suggested by the words must be discerned in their proper relations and so constitute a clear thought. To test the pupil in these two particulars, require him to reproduce the thought of the sentence, paragraph, or verse, so far as possible, in his own language.

2. A love for knowledge and books may be created by discussing the subject matter of the paragraph or lesson, and by the interest which pupils will borrow from an intelligent and enthusiastic teacher.

3. To test the furnishing of the pupil's mind, there should be a resort to recitations, discussions, and written essays, and a stimulus to thinking may be found in questions, in tracing out allusions, historical, geographical, etc., and in estimating the truth, beauty and propriety of the thoughts expressed.

II. Reading proper, or the interpretation of written language, should precede elocution, or the vocal expression of thought. The thought should first be clearly comprehended, and then should be clearly and pleasantly expressed.

1. To make sure that the thought has been clearly apprehended, proceed as in I., 1.

2. The faculty of reading aloud (elocution) may be tested in this way: Do those who listen as readily catch the thought of the paragraph as though they were reading it? Is the effect of this reading aloud pleasing?

## IX.

### ELEMENTARY SOUNDS.

#### I.—TEACHING THE SOUNDS.

1. The sounds should be worked out from familiar words by *slow pronunciation*.

2. Or they may be given by the teacher, the pupils imitating.

3. The position of the vocal organs in making the sounds respectively should be noted as closely as possible.

4. There should be abundant drills upon all the sounds, by a variety of methods.

#### II.—REPRESENTATION.

1. Diacritical marks given as needed to indicate sounds learned.

2. Table of diacritical marks may be finally given—names and uses explained.

3. Drills. Teacher articulate sounds, pupils represent them by written characters.

#### III.—SUGGESTED EXERCISES.

##### 1. *Sound Studies* :

a. Word containing the sound given.

b. Sound derived from the word.

c. Sound given in concert and singly.

- d. Diacritical mark, if any.
- e. List of words containing the sound.
- f. Sounds classified.

2. *Words Analyzed:*

- a. Pronounce the word.
- b. State the number of syllables.
- c. Spell by sound.
- d. Classify each sound and tell how it is represented.
  1. By what letter.
  2. By what diacritical mark.
  3. Usual or unusual.

3. Words and sentences dictated or copied and the letters marked.

IV.—TABLE OF ELEMENTARY SOUNDS.

Examples.	Vocals.	Examples.	Sub-Vocals.	Aspirates.	Examples.
	Group I.	beg	b	p	pet
mē	ē	dog	d	t	to
mīss	ī	go	g	k	kit, cat
māte	ā	gem, jug	g—j	ch	chat
mēt	ē	lame	l	l	clime
măt	ă	me	m		
	Group II.	no	n		
pool	oo—o u	ring, ink	ng—n		
pull	oo—u o	rat	r	r	prim
pōle	ō	vat	v	f	fat
pall	a	woe	w	wh	when
pōll	ō	yet	y		
	Group III.	zest, as	z—s	s —ç	sit, cell
ûrn	û	azure	zh	sh	shut
ûs	û	this		th	thin
ask	ă			h	hat
ăh	ă	exist	x—g z	x—k s	tax
	Diphthongs				
Ice	I—ă > ē				
our	—ă > o				
oil	—a > ē				
ûse	û—y + o				

NOTE ON THE TABLE.—The vocals are grouped on the basis of the position of the organs in producing them. In the first three diphthongs the mark > (meaning "glide towards") is used instead of + as expressing more accurately the relation of the two sounds.

## X.

## LANGUAGE LESSONS.

## I.—OBJECTS.

1. The expression of thought with ease and correctness.
  - a. Acquisition of words to represent ideas.
  - b. Use of words in the sentence to express ideas.
  - c. Correct pronunciation.
  - d. Correct mechanical form.
2. To inculcate a pure literary taste.

## II.—OBSERVATIONS.

1. Language is best learned through much practice.
2. The end of every exercise is the correct expression of some thought.
3. Therefore, correction and criticism should be subordinate ; their necessity prevented by proper grading and supervision.

## III.—METHODS.

*First Step* :—Learning to use the pencil.

Suggested exercises: 1. Preparatory—oral; conversations, correct use of idioms. 2. Copying words—names of objects, from black-board. 3. Copying sentences, from black-board or book. 4. Writing sentences containing a given word. 5. Dictation exercises. 6. Initial capital and closing point.

*Second Step* :—Expression of thought derived from objects or pictures.

Suggested Exercise: 1. Pictures—close observation, perhaps led by the teacher; then writing out in various forms or idioms what is seen in the picture. 2. Objects: Pupils have in hand an object (flower, leaf, mineral, toy, etc.,) observe, and write what they see. 3. Other things in or out of the school-room written about in a similar way. 4. Dictation exercises extended. 5. Punctuation work extended, with suitable sentence writing.

*Third Step* :—Descriptions and narrations.

Suggested Exercises: 1. Actions—things done by teacher or pupil described. 2. Things done by pupil (on way to school, on a holiday, etc.,) narrated. 3. Processes described in detail, as, how to wash the face, to make bread, to catch fish, to play ball, to shoe a horse. 4. Reports of happenings in and about the school. 5. Fuller descriptions of buildings, places, journeys, etc. 6. Letter writing. 7. Word analysis—suffixes and prefixes.

*Fourth Step* :—Reproductions.

Suggested Exercises: 1. Reproduction of stories, or selections, read or related by the teacher. 2. Abstracts, or answers to questions on the reading lesson. 3. Written work, from memory, on various school lessons. 4. Literary gems reproduced from memory. 5. The parts of the sentence—name and action words—perhaps others.

*Fifth Step*.—Origination.

Suggested Exercises. 1. Imaginary stories from pictures. 2. Stories from given conditions; as two persons in a boat, the events; four persons sitting in a room, conversation. 3. Stories from furnished outlines. 4. Word studies; figurative words, derivations, defining.

*Sixth Step*.—Formal composition.

Suggested Exercises: 1. Formal essays—gathering material—outline—elaboration. 2. Turning poetry into prose. 3. Expansion of a fable, ditty, proverb, etc., into a story. 4. Abstract of contents of a book read, or report of special parts of it.

## XI.

## TECHNICAL GRAMMAR.

## I.—OBJECTS. (IN THE ORDER OF IMPORTANCE.)

1. Education, *i. e.*, the training of judgment, reason, etc.
  2. Increased power of interpreting authors.
  3. Improvement of one's speech through a knowledge of its laws.
- The last consideration is too often allowed to over-top the others.

## II.—METHODS.

1. The sentence being the unit of discourse, is naturally the point of departure in grammatical study.

The child is already familiar with the thing to be studied.

2. Parsing and analysis are essentially alike, *i. e.*, they are both exercises in the classification of the elements of the sentence.

3. The principle of classification here is similarity in use.

The child is already familiar with the classification of material objects. Illustrate with books, apples, hats, flowers, etc.

4. Begin with the parts of speech in their order, and practice on these until the pupil readily classifies the words of easy prose.

Beginners should be required to give the *use* of a word before its *name*, thereby keeping the principle of classification before the mind.

5. In like manner take up the sub-classification of each part of speech in turn, with thorough drill on the inflections.

Usage governing inflected forms should be faithfully learned and applied.

6. Classification of phrases and clauses. Practice contraction and expansion of these elements, thus showing more clearly their substantative, adjective and adverbial nature.

7. Infinitives, participial constructions, and some of the pronoun clauses are often difficult, and must receive careful treatment to make their nature and relation evident to ordinary pupils.

## III.—OBSERVATIONS.

1. Grammar is not one of the primary studies. It cannot be profitably entered upon before the sixth grade.

2. Teachers sometimes make the mistake of trying to bring all usages

under a few simple rules. Many of the idioms, in which our language abounds, must be left for special advanced study.

3. Any parsing or analysis that is done mechanically or from memorized lists does violence to the reason and defeats the most important object of the study.

4. With the study of technical grammar should be coupled regular and systematic practice in composition.

## XII.

### MORALS AND MANNERS.

#### I.—FUNDAMENTAL IDEAS.

1. Morals relate to the things that ought or ought not to be done.

2. Moral culture is essential to the welfare of the state and to the prosperity of society.

3. The supreme duty of the schools is training in moral principles—genuine character.

#### II.—METHODS. (INDIRECT.)

1. Moral culture, as a process, consists in rendering, *a*, the moral feelings quick and strong, and, *b*, the moral judgment sound and exact.

2. Training in moral practices is superior to instruction in moral principles, because it establishes the habit of right doing.

3. A wisely managed school in its regular exercises and modes of discipline furnishes the best of training in the elements of good character, viz.: obedience, punctuality, cleanliness, good manners, rights of others, a trained will, self-control.

4. The conditions of success here are:

*a*. The moral character of the teacher: sincere, prudent, courteous, even-tempered, a warm heart, genial nature, earnest manner, exemplary habits.

*b*. The teacher's knowledge of child-nature, enabling him to supply the right motives, and to bring to bear the right influences.

#### III.—METHODS. (DIRECT.)\*

1. Topics to be treated at stated times, or as occasion offers: Honesty, kindness, truthfulness, unselfishness, reverence, purity in thought, word and deed, obedience to parents, teachers, and the laws.

2. Correction of evil and bad habits: Idleness, profanity, lying, stealing, obscenity, use of tobacco and intoxicating drinks.

3. Means to be used: Current incidents, anecdotes, stories, noble lives, heroic deeds, sentiments in the school lessons, didactic talks.

4. Attack prevailing evils by a kind and thorough general talk; special ones, singly and in private.

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\* NOTE.—It would be well to illustrate the method of treating one or more of the topics in 1 and 2.



## XIII.

## GEOGRAPHY.

## II.—AIMS OF GEOGRAPHICAL STUDY.

1. Since the earth is man's dwelling place it is desirable that he should be acquainted with its characteristic features, hence one aim of geographical study is to give a knowledge of the contour, relief, hydrography, climate, etc., of the earth.

2. Since the inhabitants of different parts of the earth are affected by the character of their land, a second aim of geographical study is to know the relations between the physical surroundings of a people and its progress in civilization, commerce, etc.

3. Since man in his turn modifies the physical character of the earth, a third aim of geographical study is to learn the influence of these modifications (draining lakes, dikes, etc.) upon the physical structure of the country.

4. A fourth aim of geographical study is the acquisition of a sufficient amount of knowledge to readily understand geographical allusions in current literature.

5. The study of geographical facts and relations employs the powers of observation, memory, comparison, imagination, reasoning, delineation, etc., hence a further aim of geographical study is the systematic cultivation of these powers.

## II.—METHODS OF TEACHING.

1. A correct method of teaching geography should be based upon a study of the nature of geography, the intellectual status of the pupil and the means of acquiring geographical knowledge.

2. Karl Ritter defines geography as "The science of our planet, its parts, peculiarities, and special relations to nature and to man. \* \* \* \* The subject matter of geography is the earth as an organic whole, where parts stand in necessary connection and hold among one another a relation of cause and effect."

3. The intellectual status of the pupil may be taken as fairly indicated by the customary grading into primary, grammar, and high school. We thus have three grades of geographical work. In accordance with the account given above of the nature of geography the *subject matter* of each grade will be the same—the *method of teaching* and amount of detail will alone differ in each.

4. The means of acquiring geographical knowledge are direct observation, reading accounts of the observations of others, study of representations of geographical objects. As all classes of geographical facts admit of graphical presentation, the *map* is the chief means of acquiring geographical knowledge. Hence acquiring the power to read maps forms a leading feature in the correct method of teaching geography.

## III.—PRIMARY COURSE.

1. The object of this course is to give power to *read maps*. This power

can be acquired only by (1) observing geographical objects, (2) describing the result of this observation, and (3) by representing (*i. e.*, mapping) the object observed and described.

2. This work can be done only in the child's neighborhood. Hence the first geographical study is home geography.

3. In accordance with the statements above there are three steps in the study of a geographical object—observation, description, representation. These constitute the order of teaching.

4. The primary course being preparatory to the grammar and high school courses, it must include such topics as will lay a foundation for them. These will be: (*a*) Apparent motions of the sun, change of seasons, etc. (*b*) Form, relief, hydrography and other features of physical structure. (*c*) Climate, organic life, etc. (*d*) Man, political divisions, industries, etc. All these must be studied as presented in the child's neighborhood, as a basis for future work. (Refer to II., 3, closing sentence.)

3. The following is an order of lessons founded upon the foregoing considerations:

1. Horizon. (*Observe* position and form; *describe* what is observed; *represent* by drawing a circle.)
2. Points of compass as positions in the horizon from school-house as center.
3. Exercises in *observing*, *describing*, and *representing* position, direction and distance of objects lying between school-house and horizon.
4. Relative character of position, direction, etc., shown by changing center of horizon.
5. Surface.\* (*a*) Land features. (*b*) Water features.
6. Climate.
7. Vegetation.
8. Animals.
9. Inhabitants.
10. Political divisions.
11. Villages, towns, cities; means of communication.
12. Commercial relations.
13. Parallel with the above course of lessons should run a series in observing the apparent motions of the sun, moon, etc.; the change of seasons and other similar phenomena. Of course these lessons must be given when suitable opportunities of observing the phenomena occur.

6. The aim of the primary course is to teach *map-reading*. This is accomplished when the neighborhood has been observed, described and represented. Hence, the pupil should pass from the study of the home to the study of the earth as represented by a globe. The order of lessons would be—

1. The globe represents the earth as to shape.
2. Show position of the home on the globe.
3. Locate and name the continents and the oceans from the home as centre.
4. Study North America, United States, Michigan from globe and wall map. Very little detail. Order of lessons same as in study of home.

\*NOTE.—In teaching the representation of the surface of the vicinity, use the manner adopted in the maps the pupil will hereafter study.

## IV.—GRAMMAR SCHOOL AND HIGH SCHOOL COURSES.

1. Work in these grades will, to a certain extent, be affected by the text-book used.

2. Precede both courses by advanced courses in home geography.

3. The wall map should be the centre of all study in these grades. Pupils read from the wall map the lesson of the following day to be reviewed before recitation on the hand map in their geographies. High school pupils should write down the results of their map reading.

4. The lessons when *recited* should also be *drawn* on slate or blackboard. Recitation (description) and map drawing (representation) should go hand in hand, as a result of map reading (observation). Whatever is recited should be drawn; whatever is drawn should be recited. Map copying is useless.

5. Suggested order of topics: Position, boundaries coast line (bays, capes, etc.) form, peninsulas, islands, areas, length of coast line, relief, hydrography, climate, vegetation, animals, man, political divisions and capitals, relations to commerce and civilization.

## XIV.

## UNITED STATES HISTORY.

## I.—OBJECTS TO BE OBTAINED.

1. Creation in pupils of a taste for the reading and study of history.

2. Information on the part of pupils as to books to be read, and as to methods of reading and study.

3. Knowledge:

a. Which shall serve as a basis for future reading and study.

b. Which shall render reading intelligible by enabling the pupil to understand historical references.

## II.—GENERAL PLAN OF TEACHING.

1. Select some topic for study.

2. Find out through the pupils what text-books and other works on U. S. history are in the neighborhood, and can be made available.

3. Read from the different books and converse with the class on the topic.

4. Teacher and pupils read in class, stories, anecdotes, and biographical sketches from other books.

5. Stories and anecdotes bearing on the topic may be given orally by members of the class, but in all such cases "authorities" should be required of the pupils.

6. Reproduction by pupils, both orally and in writing, of the substance of what has been read or related.

7. Constant use of maps to fix locations. It is exceedingly desirable to keep before the class an outline map of North America, including the West Indies.

8. Reference to books of history and biography for subsequent reading.

9. Directions and suggestions as to future reading and study.

## III.—TOPICS FOR STUDY.

1. Aborigines; discoveries; explorations; settlements and colonies; Revolutionary war; United States civil and political history; slavery; the war of Secession; growth and development; wars.

## XV.

## ARITHMETIC.

## ILLUSTRATIVE TOPICS.

1. Notation and numeration:
  - a. Primary methods;
  - b. Advanced methods.
2. Fundamental processes:
  - a. Primary, as applied to integers;
  - b. Advanced decimals—multiplication and division.
3. Fractions:
  - a. Primary methods;
  - b. Advanced methods.
4. Applied work:
  - a. Denominate quantities;
  - b. Percentage, proportion.\*

## I.—GENERAL PRINCIPLES.

1. To present and develop any subject in arithmetic to a class of pupils,
  - a. Find out:
    1. What they know of arithmetic in general;
    2. What is their stock of knowledge preparatory to a study of the subject in hand.
  - b. Have a clear idea of:
    1. The subject to be taught;
    2. The natural divisions of the subject;
    3. Their order and relation;
    4. How much can be mastered by the class.
  - c. Then in each division of the subject:
    1. *Teach* the process;
    2. *Test* the pupil's ability to follow and understand the process;
    3. *Train* the pupils to correctness and rapidity of work.
  - d. Show the connections and dependencies of the several parts of the subject as to each other.

## II.—PRIMARY NUMBERS.

1. Development and expansion of the idea of number;
  - a. Counting to 100 with and without objects;
  - b. Counting by 2's, 3's, etc.
2. Writing and reading numbers to 10, 100, 1,000.
3. Development of ground rules:

\*NOTE.—The above topics will suggest to experienced instructors a sufficient variety of exercises in the principles and operations of arithmetic. To those who desire more detailed work, reference is made to the following outline:

- a. Simple additions,  $2+2=4$ ,  $2+3=5$ , etc.;
- b. Simple additions and multiplications,  $2+2=4$ , two 2's= $4$ ,  $2 \times 2=4$ , etc.;
- c. Simple additions and subtractions,  $2+2=4$ ,  $4-2=2$ , etc.;
- d. Simple subtractions and divisions,  $4-2-2=0$ , 4 contains 2 two times,  $4 \div 2=2$ ,  $\frac{1}{2}$  of  $4=2$ .;
- e. Simple multiplications and divisions,  $3 \times 4=12$ ,  $12 \div 3=4$ , etc.;
- f. Simple exercises combining the four rules.\*

### III.—COMMON FRACTIONS.

1. Consideration of denominator and numerator:
  - a. Office of each;
  - b. Their relations;
  - c. Effect of operations upon either,—both.
2. Reductions—cases.
3. Addition and subtraction.
4. Model exercises—topic, *Reduction*, unless otherwise requested by the institute.†

### IV.—DECIMAL FRACTIONS.

1. Relation to integers.
2. Relation to common fractions:
  - a. How derived from;
  - b. How changed to.
3. Notation:
  - a. Differs from integers;
  - b. Explain.
4. Numeration.
5. Addition and subtraction.
6. Multiplication—deduce rule for pointing.
7. Division—deduce rule for pointing.

### V.—SLATE AND BOARD WORK FOR ADVANCED PRIMARY.

1. Rapid reading of numbers carried to *nine places*.
2. Writing numbers from dictation, beginning with the smaller ones and increasing gradually to those of *nine places*.
3. Work designed to secure facility in the four ground rules.
4. Combinations of the four rules.

### VI.—COMMON FRACTIONS.

1. Multiplication—deduce the rule.
2. Division—deduce the rule.
3. Model exercise—topic, *Division of Fractions*, unless otherwise requested by the institute.

\* NOTE.—In accomplishing the above, use objects when necessary or desirable.

† NOTE.—It is suggested that on the day previous the instructor ask the members to indicate through the question-box their choice of some topic in fractions.

VII.—PERCENTAGE.

Model exercise—topic to be designated by the institute.

VIII.—SUGGESTIONS.

1. Time to be given to the subject:
  - a. By primary classes;
  - b. By advanced classes;
  - c. For oral or mental exercises;
  - d. For written exercises.
2. In slate and blackboard work require:
  - a. Correctness;
  - b. Rapidity;
  - c. Neatness.
3. The rule should be:
  - a. Elicited from the pupil as an expression of his understanding of the operation.
  - b. Then revised by comparison with the rule in the text-book.
4. The explanation should be a demonstration of the correctness of the rule, connecting the operation with the principles upon which it depends—not a mere description.
5. Rate of advancement of pupils.
6. Constant attention to rapid drill work.
7. Reviews should be frequent.
8. Examinations should be honest and thorough.

XVI.

CIVIL GOVERNMENT.

I.—GOVERNMENTS.

1. Definition and object.
2. Kinds:
  - a. Patriarchal;
  - b. Theocratic;
  - c. Monarchial;
  - d. Aristocratic;
  - e. Democratic;
  - f. Republican.
3. Political maxims.

II.—GOVERNMENT OF THE UNITED STATES.

Periods:

- a. Colonial;
- b. Under Articles of Confederation—insufficiency of;
- c. Under Constitution—origin and preamble.

## 2. Branches:

- a. Legislative—law making, congress:
    - 1. Senate, eligibility, number of members.
    - 2. House of Representatives—eligibility, number of members.
  - b. Executive—law enforcing:
    - 1. Election of president and vice president.
    - 2. Powers and duties;
    - 3. Cabinet—how constituted, duties.
  - c. Judiciary—law interpreting;
    - 1. Courts—supreme, circuit, district;
    - 2. Judges.
3. Special constitutional provisions.
- a. Prohibitions on U. S. *habeas corpus*, *ex post facto*, etc.
  - b. Personal rights.

## III.—STATE GOVERNMENTS AS REPRESENTED BY MICHIGAN.

- 1. Relation to general government:
  - a. Rights of States;
  - b. State prohibitions.
- 2. Branches of State government.
  - a. Legislative—branches, powers, number members, eligibility, term;
  - b. Executive—State officers, powers and duties, term, eligibility.
  - c. Judiciary.
    - 1. Justice courts—jurisdiction, functions;
    - 2. Probate courts—jurisdiction, functions;
    - 3. Circuit courts—jurisdiction, officers;
    - 4. Supreme court—how constituted, where held.
- 3. County government.
- 4. Township government.
- 5. Municipal government.

## XVII.

## SPELLING.

## I.—RESULTS SOUGHT.

- 1. Knowledge of the proper form and use of words.
- 2. Power of close observation and correct habit of study.
- 3. Power of unconscious, automatic spelling.

## II.—MATERIAL.

- 1. The child's vocabulary;
- 2. Words in the reading book;
- 3. Words in the spelling book;
- 4. Words in other text-books;
- 5. Misspelled words from compositions and other written exercises;
- 6. The dictionary;
  - a. For correct spelling;
  - b. For correct pronunciation.

## III.—ORAL SPELLING.

1. Pupils should be drilled in vocalization :
  - a. Until they can readily distinguish the various sounds of the different letters and their combinations;
  - b. Until they are able to spell each word by sound and by letter, to name the silent letters, and to explain the use of substitutes.

## IV.—WRITTEN SPELLING.

1. Should be introduced as early in the course as possible;
2. Should be employed with special reference to training the eye to know words by their forms;
3. Diacritical marks should be thoroughly mastered;
4. All written work should be done in the best and most careful manner.

## V.—WORK IN ADVANCED CLASSES.

1. Teach a few principal rules, inductively and thoroughly.
2. Teach formation,—Word analysis:
  - a. Of compounds,—permanent and temporary;
  - b. Of derivatives,—roots, prefixes, suffixes.
3. Teach use of synonyms and homonyms.

## VI.—SUGGESTIONS.

1. Spelling should cultivate perception, attention, memory: therefore pronounce a word fairly and usually but once for the pupils when in class.
2. Have pupils use everything necessary to the correct printing of a word,—capitals, hyphen, abbreviation mark, apostrophe.
3. Give special attention to words in most familiar use, teaching meaning with form and having pupils define and use in sentences.
4. Since the practical benefit of knowing how to spell is limited mainly to what we write, have pupils study spelling lessons by copying.
5. Create a lively interest in spelling by means of head marks, choosing sides, spelling matches, excusing from school by test spelling, examiners, logomachy, and other spelling games.
6. Have it understood that learning the spelling is an essential part of each lesson in all the text-books used.
7. Review frequently, and sometimes without previous notice. Omit all words of infrequent use.
8. With the pupil's progress the attention given oral spelling should diminish, while that given written spelling should increase.

## XVIII.

## PHYSIOLOGY AND THE PHYSIOLOGICAL EFFECTS OF ALCOHOL AND NARCOTICS.

## I.—INTRODUCTORY.

1. Reason for calling the attention of teachers to the subject:
  - a. Value of health and physical development;
  - b. Serious results of ignorance of hygienic laws;
  - c. The teacher's responsibility in the matter of his pupil's health.



2. Divisions of the subject:
  - a. Anatomy;
  - b. Physiology;
  - c. Hygiene—with a definition of each.

#### II.—METHOD OF TEACHING.\*

1. Before commencing school:
  - a. Thoroughly inspect school-house, premises, out-buildings;
  - b. Insist on repairs where needed;
  - c. Secure cleanliness and prospective comfort before opening school;
  - d. Maintain these by vigilant personal attention.
2. After commencing school (with reliable text-books as guides):
  - a. Bones:
    1. Head and face, calling attention to their structure, in manner of joining, etc.
    2. Shoulders, arms and hands;
    3. The trunk, including spinal column, ribs, breast and hip bones;
    4. The legs and feet;
    5. Position of body;
    6. Effect of tobacco on bones, especially of the young.
  - b. The muscles, voluntary and involuntary:
    1. Their use;
    2. Hygiene of the muscles; *e. g.*, need of good food, exercise, rest, change of position, etc.
    3. Effect of alcoholic drinks on muscles.
  - c. Food,—divided into three classes:
    1. Mineral, as lime, salt, phosphorus;
    2. Tissue-making, as meat, eggs, grains;
    3. Heat-making, as butter, fats, sugar, etc.
    4. Alcohol as food—not useful.
    5. Effect of alcohol on tissues.
  - d. Digestion:
    1. Teeth and salivary glands;
    2. Stomach and intestines;
    3. Proper care of these organs;
    4. Effects of alcohol upon them;
    5. Effect of tobacco upon them.
  - e. Respiration:
    1. Nostrils, bronchial tubes, lungs, diaphragm; their structure;
    2. Why we breathe; what we exhale;
    3. Importance of good ventilation;
    4. Effects of tight clothing, stooping posture, etc.
    5. Effect of alcohol on the lungs;
    6. Effect of tobacco smoke on throat and lungs;
    7. Proper care of throat and lungs.
  - f. Circulation:
    1. Anatomy, physiology and hygiene of the heart, arteries and capillaries;
    2. Action of alcohol on the circulatory organs and the blood;
    3. Action of tobacco on the heart.

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\* NOTE.—Make the study eminently *practical*.

- g. The skin :
  - 1. Its structure;
  - 2. Absorbent powers;
  - 3. Need of frequent bathing;
  - 4. Caution against wet clothing, strong draughts, chills, etc.
- h. Animal heat, how produced and maintained :
  - 1. Alcohol as a protection against extremes of heat and cold.
- i. The nervous system :
  - 1. The brain and its divisions ;
  - 2. The spinal cord ; its connections, situation and means of protection ;
  - 3. Proper care of these organs ;
  - 4. Effect of alcohol on the brain and nerves ;
  - 5. Effect of tobacco, tea, coffee, opium, etc., on brain and nerves.
- j. Duties of teachers towards pupils in case of special emergencies :
  - 1. As chills and fever ;
  - 2. Sudden changes of weather ;
  - 3. Wet feet and clothing ;
  - 4. Personal physical disabilities, as defective vision, speech, etc.

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NOTE TO THE INSTRUCTOR.—Alcohol, tobacco, and opium are all narcotics. The objection to them, from a physiological point of view, is that they are active poisons. Very grave objections can be urged against them all because of their effect on the intellect and character.



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TRANSACTIONS  
OF THE  
MICHIGAN STATE TEACHERS' ASSOCIATION  
AT THE  
THIRTY-SIXTH ANNUAL MEETING  
HELD AT  
LANSING, DEC. 28, 29 AND 30, 1886.

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# STATE TEACHERS' ASSOCIATION.

## Officers for 1886.

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DAVID HOWELL ..... Lansing.

### *Vice Presidents.*

E. C. THOMPSON ..... Albion.

J. G. FLOWMAN ..... White Pigeon.

### *Secretary.*

GEORGE BARNES ..... Howell.

### *Treasurer.*

A. C. BROWER ..... Plymouth.

### *Executive Committee.*

#### 1883-6.

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W. H. PAYNE ..... Ann Arbor.

A. E. HAYNES ..... Hillsdale.

#### 1884-7.

C. F. R. BELLOWS ..... Ypsilanti.

LUCY A. CHITTENDEN ..... Ann Arbor.

HAMILTON KING ..... Olivet.

#### 1885-8.

J. M. B. SILL ..... Ypsilanti.

S. G. BURKHEAD ..... Saginaw.

ELLA DEAN ..... Grand Rapids.

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J. A. STEWART ..... Monroe.

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E. L. BRIGGS ..... Grand Haven.

### *Executive Committee.*

#### 1884-7.

C. F. R. BELLOWS ..... Ypsilanti.

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HAMILTON KING ..... Olivet.

#### 1885-8

J. M. B. SILL ..... Ypsilanti.

S. G. BURKHEAD ..... Saginaw.

ELLA DEAN ..... Grand Rapids.

#### 1886-9.

L. McLOUTH ..... Lansing.

H. N. FRENCH ..... Kalamazoo.

L. R. HALSEY ..... Battle Creek.



# MICHIGAN STATE TEACHERS' ASSOCIATION.

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## THE TRANSACTIONS OF THE THIRTY-SIXTH ANNUAL MEETING.

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*Lansing, Tuesday, December 28, 1886.*

### EVENING SESSION.

The Association was called to order at 7:30 by the President.

The exercises of the evening began with a quartet, "The Sweetest of Flowers," rendered by Mrs. Flora A. Rarrick, Miss Ella Baker, Mr. G. W. Bement and L. A. Baker.

Miss Emily B. Barnard, pianist.

Devotional exercises were conducted by Rev. Mr. Beal, of Lansing.

A ladies' quartette, entitled "The Winter Song," was then finely rendered by Miss Kate Sickles, Miss Nora Towne, Miss Ella Baker, and Mrs. F. A. Rarrick.

The teachers were welcomed in a few well chosen words by Hon. Wm. Donovan, President Board of Education, Lansing Public Schools.

An appropriate response, on behalf of the Association, was given by Prof. A. E. Haynes.

The annual address of the President was then delivered by Supt. D. Howell, of Lansing, on "Character the Leading Object of Education."

The following committee on National Association Exhibit was named by the President:

Hon. Joseph Estabrook, Supt. Pub. Inst.; Supt. L. R. Halsey, Battle Creek; Supt. J. G. Plowman, White Pigeon; Prof. J. M. B. Sill, Ypsilanti.

The President declared the Association adjourned.



REPRESENTATIVE HALL, }  
 Lansing, December 29, 1886. }

WEDNESDAY MORNING SESSION.

The Association was called to order by the President at 9.00 a. m.

Quartette: "O Come Let Us Sing."

Devotional exercises were conducted by the Rev. Mr. Beattie, of Lansing.

Music: "Jubilate Deo."

The following telegram was then read to the Association:

COLORADO SPRINGS, COL., }  
 December 28, 1886. }

D. HOWELL, *Pres. State Teachers' Association:*

Colorado teachers here in session wish you a Merry Christmas and a Happy New Year.

H. F. WAGNER, *President.*

Upon instruction by the Association, the Secretary sent the following response:

Lansing, Mich., December 29, 1886.

H. F. WAGNER, *Pres. Co'. Teachers' Association,*  
*Colorado Springs, Col.:*

The Michigan State Teachers' Association return greetings. Success to you. A Happy New Year and a Glorious 4th of July.

GEO. BARNES, *Secretary.*

"Proper Limitations and Proper Relations of Subjects taught in Ungraded Schools," was presented by Supt. S. G. Burkhead, of Saginaw City.

The subject was discussed by Prof. A. E. Haynes, Prof. Barr, Mr. Chas. C. Bryant, Mr. Legg, Mr. T. S. Clark, Mr. Sinclair, Mr. DeCamp, Mr. Kent, Mr. Cornell, and Mr. Hoisington.

After a short recess, a paper on the following subject was read by Mary E. Tilton, of Lansing: "The Want, the Worth, and the Cultivation of a Taste for Good Literature."

The discussion of the subject was led by Superintendent E. C. Thompson, of Albion, followed by Messrs. Haynes, Fiske, Ginn, Curtiss, and Barr.

Professor Dickey arose and said: Mr. President, I protest against the circulation of the sheet (New York Weekly) that I hold in my hand.

The President ordered the protest entered on the minutes of the Association.

The following committees were appointed by the President.

*Committee on Resolutions.*—Superintendent Chas. W. Pickell, Superintendent E. A. Wilson, Superintendent E. P. Church, Superintendent Wesley Sears, Professor Austin George.

*Committee on Nominations.*—Professor E. A. McEwan, Superintendent C. N. Kendall, Superintendent H. N. French, Superintendent C. L. Bemis, Professor E. A. Strong.

WEDNESDAY AFTERNOON SESSION.

Association called to order by the President at 2 P. M.

A telegram from the Illinois State Teachers' Association was read as follows:

*Springfield, Ill., December 29, 1886.*

D. HOWELL, *Pres. Mich. State Teachers' Asso.:*

The Illinois State Teachers' Association send greetings, and will cordially welcome the Michigan teachers at the National Educational Association.

CHAS. J. PARKER, *President.*

REPLY.

*Lansing, Mich., December 29, 1886.*

CHAS. J. PARKER, *Pres. Ill. State Teachers' Asso., Springfield, Ill.:*

The Michigan State Teachers' Association return greetings, and will meet you at National Educational Association.

GEO. BARNES, *Secretary.*

A letter relating to financial aid for Mr. Jocelyn, of Shiawassee county, in defending himself for manslaughter, was read and referred to the committee on resolutions.

A paper entitled "An Inquiry About Some Pedagogical Principles" was read by Prof. D. Putnam, of Ypsilanti.

The following gentlemen took part in the discussion: Prof. A. George, Pres. L. R. Fiske, Prof. A. E. Haynes, Supt. W. C. Ginn, Supt. J. G. Plowman, Supt. Demerest, and Mr. Cornell.

Paper, "Kindergarten Work in Primary Schools," was read by Nina C. Vandewalker, of Calumet.

The discussion of the paper was opened by Supt. J. W. Ewing, followed by Messrs. Church, Briggs, Grawn, Sears, Haynes, Pickell, George, Sinclair, and French.

Mr. Hall made a statement in regard to the Bay View Summer school.

Mr. H. R. Pattengill stated that "the Moderator would publish the proceedings of the Association within the memory of men now living, and that subscribers to the Moderator are always welcome."

The following telegram from the Indiana State Teachers' Association was received and read:

*Indianapolis, Ind., December 29, 1886.*

*President Michigan State Teachers' Association:*

The Indiana State Teachers' Association, in thirty-third annual session, send greetings.

CYRUS W. HODGIN.

REPLY.

*Lansing, Mich., December 29, 1886.*

Cyrus W. Hodgin, *President Indiana State Teachers' Association, Indianapolis, Ind.:*

The Michigan State Teachers' Association return greetings. Meet us at National Educational Association.

GEO. BARNES, *Secretary.*

The attendance of the Association during the day was about four hundred and fifty.

#### WEDNESDAY EVENING SESSION.

Meeting called to order by the President at 7:30 o'clock.

Music: "What from Vengeance yet Restrains Me."

Music—Ladies' quartette: "The Rustic Dance." (Encored.)

The address of the evening was delivered by Hon. Theo. Nelson, Superintendent of Public Instruction.

Subject: "The Undergraduate Youth of Our Time."

Music: "The Brook by the Hill."

The Association was adjourned by the President.

#### THURSDAY MORNING SESSION.

REPRESENTATIVE HALL, }  
Thursday, December 30, 1886. }

Meeting called to order by the President at 9 o'clock.

Music: "Guide me, O Thou Great Jehovah."

Devotional exercises were conducted by Supt. E. P. Church, of Greenville.

Music: trio, "Praise ye the Lord."

The report of the committee on National Association Exhibit was read by Prof. J. M. B. Sill.

The committee recommends:

1. That the schools of Michigan begin immediately to prepare for the National Association, which is to convene in Chicago July 7, 1887, an exhibit.

2. That we nominate as committee to prosecute this subject, and to secure the necessary appropriation from the Legislature, D. Howell, H. R. Pattengill, and Supt.-elect Estabrook.

J. M. B. SILL,  
L. R. HALSEY,  
J. G. FLOWMAN,  
Committee.

The following resolution was read and adopted by the association:

*To the Honorable Legislature of Michigan:*

WHEREAS, It has been enacted by our State Legislature that instruction be given in all our public schools on the nature and effect of alcoholic stimulants and narcotics upon body and mind; and

WHEREAS, This legislation has met our hearty and unanimous approval; be it therefore

*Resolved*, That we, the teachers of Michigan, in convention assembled, do hereby express our heartfelt and grateful appreciation of the wisdom and patriotism of this act of the Legislature, and recognizing the logical connection between the instruction required to be given upon the evil effects of the use of alcoholic drinks as a beverage, and the absolute and entire legal prohibition of the manufacture and sale thereof, we most earnestly petition your honorable body to submit to the people for their decision a constitutional amendment forever prohibiting the manufacture and sale of alcoholic liquors as a beverage.

*Lansing, December 29, 1886.*

Supt. J. W. Ewing moved that the Secretary of this Association prepare a circular on the National Association Exhibit and mail the same to members.

The motion was carried.

A paper entitled "Education and the Labor Problem" was presented by L. R. Fiske, President of Albion College.

The discussion was opened by Prof. H. C. Adams, of the University, followed by Messrs. Davis, Graves, Cornell, Ewing, French, and Clark.

RECESS OF TEN MINUTES.

Paper, "How Can the County Institute be Made More Profitable?" by Prof. Hamilton King, of Olivet College.

The discussion was opened by Supt. W. S. Perry, of Ann Arbor.

The following gentlemen also made some remarks on the question: Clark, Rork, Cornell, Bryant, Cox, H. R. Gass, Smith, and Fitch.

The Association adjourned for dinner.

#### THURSDAY AFTERNOON SESSION.

Association called to order by the President at 2 o'clock.

A communication was read from Prof. J. Estabrook, Supt. elect of Public Inst., expressing his regret and disappointment at being detained by illness from meeting with the Association.

A paper, "The Reading Circle," was read by Prin. L. C. Hull, of Detroit.

A report of the State Reading Circle Council was given by D. Howell.

The discussion of Mr. Hull's paper was carried on by Messrs. Legg, French, Haynes, and H. R. Pattengill.

The next hour was taken up by delegates from the various county teachers' associations on the subject of the condition and needs of the public schools.

A report of committee from delegates from county associations:

1. We are in favor of county supervision.
2. We think that some measure ought to be taken to secure a more general attendance of the common school teachers at our State Teachers' Association.
3. There should be a more general attendance at our county institutes.
4. That our district schools ought to be better provided with maps, charts, globes, clocks, bells and simple apparatus in general.
5. That our truant laws ought to be so changed as to make them effective.
6. That provision should be made for the grading of district schools.

The following delegates spoke upon the resolutions:

Superintendent McCall, of Gratiot county; Prof. A. E. Haynes, of Hillsdale county; Mr. A. R. Hardy, of Ingham county; Superintendent J. A. Sinclair, of Wayne county; Superintendent Geo. Barnes, of Livingston county; Superintendent Slauson, of Houghton county; Superintendent J. G. Plowman, of St. Joseph county; Superintendent Wesley Sears, of Genesee county; Superintendent McKibben, of Oceana county.

Delegates from other counties were present, as follows:

W. C. Ginn, of Hillsdale county; C. T. Grawn, Grand Traverse county; E. T. Curtiss, Houghton county; James H. Kave, Mason county; E. P. Church, Montcalm county; Mr. Cornell, Clare county; E. M. Fisher, St. Clair county.

The delegates seemed to be unanimous in favor of a county system of supervision.

The resolutions were adopted by a unanimous vote of the Association.

#### REPORT OF THE COMMITTEE ON RESOLUTIONS.

Committee on resolutions reported as follows:

1. *Resolved*, That we as an Association fully appreciate the efforts made by the President and the other officers to furnish a practical and instructive program for this meeting, and congratulate them upon their success.
2. *Resolved*, That we extend a vote of thanks to the Board of Control of the Capitol, for the free use of the building and the prompt attention to our wants.
3. *Resolved*, That we tender our sincere thanks to those who have furnished such excellent music during the sessions.
4. *Resolved*, That as Superintendent Nelson closes his term of office we express our

hearty recognition of his earnest efforts in the cause of education, and extend to him our best wishes for the future.

5. *Resolved*, That we extend our thanks to the railroads of the State for their courtesy in giving such unusually reduced rates over their lines.

6. In view of the fact that the law requiring instruction in the effects of alcoholic stimulants and narcotics is not properly enforced, *Resolved*, That this Association request the Superintendent of Public Instruction to seek such legislation as shall secure complete enforcement of that law.

7. *Resolved*, That it is the sense of this Association that the Superintendent of Public Instruction urge upon the Legislature such change in our school law as shall secure efficient county supervision of our district schools.

8. *Resolved*, That we as an Association respectfully call the attention of the Superintendent of Public Instruction to the suggestions contained in Prof. King's paper.

9. *Resolved*, That we congratulate the schools of Michigan and their 15,000 teachers upon the good sense of the people of this great commonwealth in selecting so experienced and eminently qualified a man as Joseph Estabrook for Superintendent of Public Instruction.

CHAS. W. PICKELL,  
E. A. WILSON,  
E. P. CHURCH,  
WESLEY SEARS,  
AUSTIN GEORGE,  
*Committee.*

Resolutions regarding Bay View Summer School referred to the executive committee.

The election of officers resulted as follows:

#### OFFICERS.

Supt. J. W. Ewing was elected President on first ballot.

The committee on nominations made the following report:

*First Vice-President*, President D. A. Stevens, Adrian.

*Second Vice-President*, Supt. J. A. Stewart, Monroe.

*Secretary*, Supt. C. W. Pickell, Ludington.

*Treasurer*, Supt. E. L. Briggs, Grand Haven.

*Members of Executive Committee*, Prof. L. McLouth, Supt. H. N. French, Supt. L. R. Halsey.

*Members of R. C. Council*, Mary E. Tilton, Lansing, and Prin. L. C. Hull, Detroit.

*For Representative to semi-centennial celebration of the founding of the State University*, Prin. J. M. B. Sill.

On motion the report was adopted.

The Secretary was instructed to furnish copies of the proceedings as follows:

To the officers, ten copies each; to those presenting papers, five copies each; to members, two copies each.

J. W. Ewing, President-elect, was introduced and made a few appropriate remarks.

The association then adjourned, with bright prospects for the future.

#### REPORT OF THE TREASURER.

##### *Debit.*

1886.		
Jan. 6.	To amount from former treasurer .....	\$109 96
" 23.	To amount from former treasurer .....	84 60
Dec. 30.	To annual dues .....	141 50
" 31.	To annual dues .....	1 00

*Credit.*

Aug. 4.	By cash to Thorp & Godfrey.....	\$27 75
" 4.	By exchange.....	10
Dec. 9.	By cash to President Howell.....	50 00
" 9.	By exchange.....	10
" 23.	By cash to President Howell.....	50 00
" 23.	By cash to Ypsilanti Commercial.....	1 00
" 30.	By cash to George Barnes (Secretary), postage, express, telegrams.....	8 23
" 30.	By cash to George Barnes, for President Howell.....	5 50
" 30.	By cash for paper.....	25
" 30.	By cash on hand.....	194 13
		<u>\$237 08</u>
		<u>\$237 08</u>

Respectfully submitted.

A. C. BROWER, *Treasurer.*

# LIST OF MEMBERS, 1886.

Names.	Residence.	Names.	Residence.
Arbury, F. W.	Fenton.	Ehns, Florence.	Lansing.
Ballou, J. M.	Otsego.	Everest, Louie.	Lyons.
Bradley, H. S.	Edmore.	Enos, Henry M.	Charlevoix.
Barnes, Geo.	Howell.	Fiske, L. R.	Albion.
Brower, A. C.	Plymouth.	Fisher, Elbert M.	Marine City.
Budlong, Sara M.	Marshall.	French, Henry N.	Kalamazoo.
Bliss, Mrs. Clara W.	Jackson.	French, Irving W.	Olivet.
Benedict, Geo. B.	Stanton.	Fall, Delos.	Albion.
Bemis, C. L.	Portland.	Fitch, Ferris S.	Pontiac.
Burkhead, S. G.	Saginaw City.	Ferguson, Mrs. S. C.	Howard City.
Briggs, E. L.	Grand Haven.	Glasgow, J. B.	Jackson.
Bell, Myrtie L.		Greeson, L. G.	Grand Rapids.
Beal, W. J.	Lansing.	Gorton, L. G.	Detroit.
Bater, C. O.	Owosso.	Graves, M. O.	Wyandotte.
Biscomb, Joseph.	Grand Rapids.	Glenn, Geo. P.	Muskegon.
Brandt, G. R.	Byron.	Griffith, E. L.	Laingsburg.
Cornell, Mary.	Harrison.	George, Austin.	Ypsilanti.
Cornell, P. D.	Harrison.	Glover, Fannie Eugenia.	Niles.
Crane, Mrs. S. A.	Port Huron.	Gephart, Hattie.	Niles.
Corbett, F. W.	Reading.	Gaige, F. S.	Concord.
Church, E. P.	Grandville.	Glatke, jr., Fred.	Mendon.
Cox, Wm. J.	Hancock.	Hall, A. S.	Cadillac.
Chaffe, Mrs. C. G.	Flint.	Howell, D.	Lansing.
Clark, T. S.	Davisburg.	Hoyt, Chas. O.	Grass Lake.
Cole, C. H.	Hastings.	Howell, W. C.	Hoytville.
Cheever, W. H.	Three Rivers.	Hume, Maria A.	Lansing.
Cook, Albert P.	Milford.	Hull, L. C.	Detroit.
Camp, Mrs. Mary E.	Jackson.	Halsey, L. R.	Battle Creek.
Chittenden, Miss Lucy A.	Ann Arbor.	Hamilton, Libbie C.	Cheboygan.
Clapp, Ashley.	Vicksburg.	Hall, Marcia.	Plainwell.
Dodge, Chas. W.	81 Pine Street, Detroit.	Hallock, Ella E.	Hastings.
Demorest, E. J.	West Bay City.	Haynes, A. E.	Hillsdale.
Drake, J. H.	Battle Creek.	Hill, Jennie K.	Plainwell.
Dodge, E. C.	Willard.	Hall, C. B.	Detroit.
Dewey, H. C.	Dowagiac.	Hammond, D. A.	Tecumseh.
Davis, John P.	Niles.	Hahn, Millie.	Niles.
Downie, N. L.	N. Muskegon.	Johnston, J. G.	Hancock.
Dennison, Mary J.	Cheboygan.	Johnson, C. E.	Lansing.
D'Ooge, B. L.	Ypsilanti.	Jones, Louisa M.	Charlotte.
Estabrook, J.	Olivet.	Kaub, Mrs. L.	Harrison.
Emery, Wesley.	Lansing.	King, H.	Olivet.
Erving, J. W.	Ionia.	Lovell, Miss A.	Grand Rapids.
Estabrook, J. B.	Olivet.	Luddeback, Elnora.	Hubbardston.
Edgecumbe, Geo. J.	Benton Harbor.	Legg, Peter.	Bismarck.
Ellis, Wm. A.	Detroit.	Lamson, J. G.	Hillsdale.
Ewing, J. T.	Petokey.	Lane, H. E.	Webberville.
		Laird, S. B.	East Tawas.

## LIST OF MEMBERS.

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## LIST OF MEMBERS.—Continued.

Names.	Residence.	Names.	Residence.
Lockwood, Gertrude.....	Dundee.	Russell, E. M.....	Paw Paw.
Munson, W. H.....	Centreville.	Robinson, W. E.....	Detroit.
McDonald, Marion.....	Mason.	Ransom, W. E.....	Cheboygan.
Morley, M. Etta.....	Flint.	Rice, Miss S. S.....	Fort Gratiot.
Manning, J. W.....	Chesaning.	Rankin, H. C.....	Olivet.
Mayhew, Ira.....	31 Moffat Bl'k, Detroit.	Seibly, Emma.....	Lansing.
Mayhew, Emma.....	31 Moffat Bl'k, Detroit.	Stanley, M. H.....	Milan.
Mickens, C. W.....	Cassopolis.	Sears, Wesley.....	Flint.
Mead, Miss Mary.....	Chesaning.	Shaffer, Miss M.....	Lansing.
Meddaugh, M.....	Sebewaing.	Sutton, Miss Nellie.....	Detroit.
MacKibbin, Stewart.....	Pentwater.	Slauson, H. M.....	Houghton.
McCurdy, Chas. W.....	Sand Beach.	Stephens, D. S.....	Adrian.
Montgomery, J.....	Kalamazoo.	Stewart, John A.....	Monroe.
McAndrew, W. A.....	St. Clair.	Shartau, G. A.....	Mt. Pleasant.
MacEwan, E. J.....	Lansing.	Swain, Arthur J.....	Owosso.
Mosher, Geo. F.....	Hillsdale.	Smith, Clara.....	Niles.
McKenney, Chas.....	Vermontville.	Sill, J. M. B.....	Ypsilanti.
McMahon, Lois.....	Ypsilanti.	Stoughton, Lillia.....	Kalkaska.
McCall, J. N.....	Ithaca.	Smith, F. S.....	Sheridan.
Nichol, J. E.....	Bronson.	Stone, Viola.....	Mason.
Nevins, Geo. C.....	Cheboygan.	Taylor, F. M.....	Albion.
Osinga, G. A.....	Otsego.	Tabor, Ella E.....	Lansing.
Osborn, F. C.....	Chicago.	Thompson, E. C.....	Albion.
Pickell, C. W.....	Ludington.	Tilton, Mary E.....	Lansing.
Philbrick, S. S.....	Oscoda.	Thompson, O. D.....	Romeo.
Porter, A. H.....	Chicago.	Vanderwalker, Nina C.....	Calumet.
Plowman, J. G.....	White Pigeon.	Wagner, J. L.....	Grand Ledge.
Plunkett, E. M.....	Ovid.	Wickham, F. O.....	Howard City.
Pierce, D. C.....	Decatur.	Wilson, E. A.....	Vassar.
Pattengill, H. R.....	Lansing.	Weed, Alice.....	Lansing.
Parker, P. M.....	Chelsea.	Willard, Luna.....	Lansing.
Phillips, W. A.....	Manchester.	Willard, Hattie.....	Lansing.
Putnam, D.....	Ypsilanti.	Wood, Frank E.....	Hancock.
Perry, W. S.....	Ann Arbor.	Whitney, S. E.....	Detroit.
Parker, Truman L.....	Elsie.	Willits, Edwin.....	Lansing.
		Yntema, D. B.....	St. Johns.

GEO. BARNES,  
*Secretary.*

D. HOWELL,  
*President.*



## ADDRESS OF WELCOME.

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HON. WILLIAM DONOVAN, PRESIDENT OF BOARD OF EDUCATION, LANSING.

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*Mr. President and Ladies and Gentlemen of the State Teachers' Association of Michigan:*

I can assure you, my fellow citizens of Michigan, that I feel honored, indeed, when, as President of the Board of Education of Lansing, I welcome you to the Capital City.

The educational institutions of Michigan are the pride of our State, and to you, as representatives of our educational interests are the citizens of our State looking with a great deal of satisfaction for present and future results along the educational line. The teachers of the State must very largely shape the future of our educational interests, as by thought and word and method they build their life-work into the educational structure.

I am a friend to practical education, and I believe the strong tendency of our educational system, all along the line from the infant class to the university is to close the gap between the theoretical and practical. So that, first, every student may be able to tell how to do, and secondly, that he or she may be able to do as well.

Fifty years ago there were not as many school children in the State as we have to-day in Lansing. There were not as many school houses as we have to-day in Ingham county; and while the expense then was less than twenty-five thousand dollars per annum, the expense this year for the support of the school interests of the State will approximate six millions of dollars. And while the value of the school property of the State fifty years ago was not more than ten thousand dollars, the total value this year is more than twelve millions of dollars. And be it said to the credit of our school interests, while in point of material prosperity Michigan has risen from the twenty-third place among the sisterhood of States to a place near the top, as a matter of fact, during the last twenty-five years of our educational growth, Michigan has always been practically at the top.

One thought occurs to me as I stand before you this evening. It is this:

There are many here, I presume, who can express by algebraic formula those general equations by which problems within the range of mathematics may be solved; who it may be can write out the history of the wandering comet, and successfully predict its return; who could, by looking at the imprint of

the leaflet in the coal, or the shell in the rock, can write out for us the history of the geological formation of a certain period; or who can easily resolve a drop of water into its numerous primary elements, and reveal to us its beneficial and its hurtful properties. These, and all such as these, reveal to us the triumph of mind over the material forces of the universe.

But who is there in all the world wise enough to successfully and accurately write a formula which shall express exactly the weight and force of a well directed thought as it finds lodgment in the receptive hearts and minds of our students and children? It was my good fortune to have been born under the shadow of our great University, and to partake of its advantages, and as I look back over the twenty-five years of our educational growth in the State, I can see before me now a sprinkling, at least, of those who are now the veterans along educational lines, whose earlier days were shaped for the future by the best thought of the Cockers, the Williams, the Havens and the Tappens of their time. Who can picture to us accurately the influence of the lives of such men as Henry P. Tappen. To you, my fellow citizens, is committed as great responsibilities as devolved on them, and your work shall be to the future what theirs has been to the past. It is, therefore, with feelings of pride and satisfaction that the educational interests of the Capital City greet and welcome you here. Our love for the general work of your association bids us welcome you, and I doubt not but our spirit of selfishness makes us glad to see you, for anxious citizenship, backed by forty conscientious, hard working teachers, supplemented also by twelve members of the Board of Education, and a live superintendent, are heartily willing to devote their time to this Association, that we may individually and collectively absorb the approved thought of the Association for the benefit of the schools of Lansing. I am, for these reasons, especially, glad to see you, and on behalf of the citizens in general, but especially on behalf of our teachers and superintendent and Board of Education of the Capital City, bid you a very hearty and earnest welcome.

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## RESPONSE

BY PROF. A. E. HAYNES, OF HILLSDALE.

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MR. PRESIDENT:—The poet has said,

Three roots bear up Dominion: knowledge, will;  
 These two are strong, but stronger still the third,  
 Obedience; 'tis the great tap-root which, still  
 Knit round the rock of Duty is not stirred,  
 Though storm and tempest spend their utmost skill.

Obedience to the request of the President of this Association holds me prisoner in this glad hour and gives me both the honor as well as the pleas-

ant duty of replying to your earnest and highly appreciated words of welcome.

First of all, in behalf of my fellow teachers of Michigan, from her copper and iron bound shores on the north to her rich agricultural prairies on the south, from her salt wells and lumber mills on the east to her lumber mills and salt wells on the west; in behalf of each and of all, from him who teaches inside the bare walls of rough logs, where there are pupils who may yet shape the destiny of both the State and the Nation, to him who so ably presides over our justly renowned University; permit me to thank you for these words by which you bid us to the thirty-sixth annual feast of good things to come in connection with this meeting of the State Teachers' Association.

Standing here as we do, near the closing gate of the fiftieth year of our history as a State, let us for a moment look backward to its beginning and compare it with the present.

Fifty years ago to-night Michigan did not even belong to the sisterhood of States; she then had a population of about 175,000, now her population is eleven times as great. Then there was almost an unbroken wilderness from the shores of Superior, the great inland sea on the north, to the Indiana line on the south. Now the value of the annual products of her soil is eighty-eight millions of dollars, of her forests sixty millions, of her mines twenty-five millions and of her fisheries one million. Then there was scarcely a manufacturing establishment in the State, now there are nearly ten thousand. At that time there was not a mile of railroad in either peninsula, now there are over 5,000 miles in operation. Then but few church buildings had been erected, now the multitude of their spires point heavenward, while the dumb lips of their bells are waiting to ring in the second half century of our history.

Our educational growth in this period has not been less remarkable. At its beginning we had no Superintendent of Public Instruction, no University, except in name, no Normal School, no Agricultural College, no Denominational Colleges, no well-equipped high schools, in fact, we had almost nothing of educational value, except a wise provision of Congress for the support of the future public school. We now have ten thousand schools, with fifteen thousand teachers, who have in their care nearly half a million pupils. Our University has become one of the greatest of the western continent. During the last half of this period a half dozen colleges, largely maintained by the gifts of Christian men and women of limited means, have been doing excellent service in the cause of higher education. The State Normal School, too, has been blessing the State with its well directed efforts.

In this period, also, Michigan was the first State of our country to establish an agricultural college and the first to prove that such an institution can be successfully maintained. And during this period, too, she won the proud distinction of establishing the first school of its kind in the world for her dependent children. Nor has she forgotten those whose ears are forever closed to the voices of friends, whose lips are dumb and whose eyes behold not the glorious beauty of earth or sky. Her benign influence is even felt in her efforts to reform the erring youth within her borders.

In this brief review it would not be fitting to forget that at the close of the first half of this period our State was called upon to help in the defense of the nation's life, and how, during those four sad years, she sent ninety thousand of her bravest and best sons of the public school into the battle's

front, one-sixth of whom, in soldiers' graves, have given up the years of their manhood in the sleep of death in testimony of their love for human liberty and equality of rights.

During the past 36 years the Michigan State Teachers' Association has been a potent factor for good in this rapid development. It has been led and fostered by some of the wisest and best men and women of the State. Each year it has given an opportunity for rare social intercourse among all classes of teachers of our commonwealth, for the mutual consideration of questions of the highest educational value, and has furnished to the teachers of the State many of the ablest discussions of educational topics.

In concluding, Mr. President, allow me to say, that while we should rejoice in the history of the past and have a just pride in the progress already made, while we are thankful for this kindly welcome and rejoice in the blessed privilege of again exchanging fraternal greetings, let us not forget that the present has its problems, important perchance as any since "Father Pierce" founded the school system of Michigan.

Some of these questions, such as how to secure the attendance of the 25 per cent of our school population who do not attend the public schools; the relation of education to the labor problem; the better districting and supervision of the ungraded schools and a more effective method of carrying out the provisions of the law providing for the teaching of the effects of alcohol and narcotics upon the human system—not only demand our most earnest attention, but that of every patron of our schools, of every patriotic citizen.

Duty done is victory won. May we take up the duties of this session and of our time with conscientious devotion and try to build as well for the future as have the noble teachers who have preceded us. May we remember in all our toil that though

The sun may fade and the stars grow pale,  
And the heavens shall pass away,  
Yet beauty of soul will never fail,  
It will shine forever and aye.

## PRESIDENT'S ADDRESS.

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### IMPROVEMENT OF CHARACTER THE LEADING OBJECT OF STUDY.

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BY DAVID HOWELL.

#### *Members of the State Teachers' Association :*

Why are we here ? That the members of this Association should assemble from the villages and hamlets of this vast commonwealth to communicate the results of their reflections, and impart the fruits of their observations and experience to each other, is indeed an object of highest commendation.

Over a third of a century has passed since the organization of this Association. Year by year its members have assembled to compare notes, and direct the spirit of inquiry on the important subject of education in the true path, and invigorate it by united exertions. No student of the rise and progress of the educational system of Michigan can escape the conviction that the deliberations of this body have had great influence in the development of the system of which we are now justly proud. That the Association has a future equally bright with the records of the past, no one acquainted with the intensity of thought on educational topics will deny. It is with a desire to assist in directing the spirit of inquiry that the following is presented :

Fifty years ago the president of the American Institute of Instruction, in an address before that body, said : "A mighty revolution is going on around us, involving not only the fortunes of dynasties, the forms of government and the distribution of political power, but the whole structure and organization of society, and destined to produce lasting and unalterable effects on the character and condition of our race." At the risk of being called an alarmist, I desire to repeat the assertion of Dr. Gray, and emphasize it by adding that what was true fifty years ago is true to-day. Those who are looking into the conditions of society and are studying the various social, economical and political problems of the day, see many conditions which make them apprehensive of the future. For many decades the tide of immigration has set against our shores with almost undiminished vigor. The gates of every nation on the globe have been opened outward, and there has burst out a living throng with faces set toward the promised land. Through the portals of Castle Garden have come a city in a week, a county in a month and a state in a year. But what of this? The ignorance of this vast throng of people of our peculiar customs and theory of government; their lack of ac-

quaintance with our language and proper appreciation of the duties of citizenship; and finally their clannish instincts have filled the larger cities and many sections of the country with great colonies as separate and distinct from American civilization as though planted on an island in a far away sea. In the low moral state, the limited intellectual development, and erroneous views of civil liberty of this people, lies the danger. To convert this heterogeneous mass of discordant elements into a homogeneous people possessed with intelligence, moral character, and a high appreciation of the duties of citizenship seems to be a function of the public school.

Our republic may be viewed as a proud moral edifice, reared by the hand of truth, and planted on the broad firm basis of intelligence. The prosperity, the stability, the perpetuity of the institutions under which we live, depend in no small degree upon the general intelligence and moral character of our citizens. The causes of the downfall of the ancient republics are legibly imprinted upon their historic page; Greece and Rome and Thebes were alike celebrated and admired for the protection and patronage which learning found within their walls; each boasted her philosophers, her statesmen, and her wise men; each was the envy and admiration of the other for their "academic shades and learned halls;" in knowledge of the arts and sciences, in learning and scholastic lore, each struggled proudly for the palm; Thebes had her Epaminondas and her academies of science; Greece had her Athens and her Demosthenes, and Rome her Cæsars and her Cicero—their senates were proverbial for the wisdom of their decrees, and a name of a senator implied one well-acquainted with the arts and sciences, and their untiring and most generous patron.

But Greece and Rome and Thebes have fallen! "Their cloud-capped towers," "their gorgeous palaces," "their solemn temples," their obelisks, their rotundas, and their coliseums, have indiscriminately fallen into one common sepulchre—their names alone remain to tell their former grandeur. Yet why is this? View them in their days of palmiest prosperity, and who could have foretold their downfall? Nay, it hardly dare have been premised! But time has shown their fall; time also has disclosed the secret of their fate. The "*mene tekel*," which was written on the walls of their prosperity and pride might be thus interpreted—"learning unequally distributed, intelligence unequally diffused, knowledge substituted for character."

Greece and Rome and Thebes lacked in the distribution of learning, and the diffusion of intelligence a great element of power which we possess—the common schools. But, if we have within our borders large masses of citizens, who, although possessing some degree of intelligence, are lacking in the elements and development of strong moral character, we have the conditions of society in which anarchism and communism flourish as luxuriantly as does the oak of the forest in his native soil.

During the political campaigns of this year, the echoes of which are still reverberating through the land, much was said of the great problems confronting the American people, and how to ward off the seeming impending dangers which few attempted to conceal. In the consideration of these grave questions of State and national polity, so far as my observations extend, the public schools were not counted a factor only to the extent of teaching the rudiments of knowledge, mechanics, and arts.

That there are grave and important questions immediately associated with the welfare of our Republic, and demanding immediate attention, needs no

argument to determine; that there are lurking dangers in the tendency of political action, is no less clear. We have only to brush away the fallen leaves of political ambitions, crushed during the recent campaign, to behold much which should make us apprehensive.

Already are the forces assembling, and scarcely shall this association have adjourned before there will be waged within these walls a political contest, national in its bearing, the preliminary skirmishes of which fill us with alarm for the purity of our political institutions. That this is no exaggeration, even those who run may read.

You ask where is the remedy, where is our safety?

I reply, in the public schools. Upon the product of our schools depends the safety of state and nation.

It has been well said that the common schools are the bulwark of the nation, but if they teach no more than the rudiments of knowledge and the literature of the language, our boasted civilization is a baseless fabric, likely at any time to disappear as the morning mist.

Fifty years ago, Lord Macaulay espoused the establishment of missionary stations in British India, claiming that the education of the youth of that country in the English language and literature alone would destroy idolatry among the people. Schools were established. Thousands of the youth of India were taught to read and write the English language, yet Lord Macaulay lived to see, during a brief loosening of the British power in the Crimean war, one of the most revolting mutinies and massacres the world has ever known. Instances might be multiplied to prove that intellectual education alone does not fortify any race against natural depravity of heart.

You will not, therefore, I am sure, think it out of place, if, on this occasion, I throw out some words of caution, and a few hints at what should be the leading object of effort in all our public schools.

In the execution of this purpose I present the following topic: *Improvement of Character the Leading Object of Study.*

Education is too generally regarded as a means to some more ultimate end, and not sufficiently valuable in itself to authorize the requisite expenditure of time and money and toil for its acquisition.

Professed students themselves seem too seldom smitten with a love of truth for its own sake, and the mental discipline which its study will secure. That high state of mental improvement which the capabilities of the mind allow and require, will not be attained without right views of the chief object of all scientific and literary pursuits. When education shall be regarded as a most valuable end, no less than a most efficient means, then only can it do for society its destined work. There are elements in the spirit of the age on this subject which may require consideration.

Utilitarianism is the boast of our times. And it will be admitted that utility is the ultimate and only infallible test of excellence. But the use of a false standard of utility is the great and common mistake. There is not unfrequently manifested a disposition to value everything at what it will exchange for in the market. This is considered its worth; intrinsic value being out of the question. This method of valuation leads to contempt of the man who, though he unites to his immortality every other element of worth, has not the quality of rapid money getting. We have seen the intellectual gem treated as contemptuously as the trodden dust. And some to whom we have a right to look for purer principles and safer example, have

undertaken to put heaven itself in the scales with gold, to be offered in the market, and sold, so that he who pays the highest price to the trafficker in the bread of life, shall feel himself most certain of its enjoyment. This erring spirit of utility has far too much to do in directing the course of pupils in our schools, from the primary to the college. It requires that kind and degree of education which can be soonest and most advantageously transmuted into gold and silver. It allows the process of school training to proceed only so far as preparation for the operations of trade, or the duties of professional life may appear to require. It demands that all study shall have direct reference to something to eat, to wear, to live in, to ride upon, or to gaze at. In directing the studies of the young, symmetry of character is not an object of its aim. Instead of inquiring for those defects, intellectual and moral, which require to be remedied by the combined influence of science and religion, it asks, "What is the student's strongest bent of mind? In what will he be most certain of success?" Being satisfied on this point, it demands for him those studies, and only those, which will afford the largest development, and efficiency to those peculiar elements, regardless of the intellectual or moral deformity which may result.

In this country, the desire to become distinguished for great riches, is almost universally manifested even in childhood. Fostered by parental precept and example, as well as the respect and honor everywhere paid to wealth, no wonder it exhibits such an absorbing capacity and transcendent power. Among our native Americans, frozen-hearted, hollow-eyed, starved avarice, loving the naked metal, the legal representative of value, is not the evil most to be deplored. Money is loved for the show and splendor which it will support; for the power and professed esteem, or the sensual indulgence which it cannot fail to secure. This modification of the lust of gain has been, in a every age, a generally controlling passion. It is at this moment the mightiest impulse operating upon the masses throughout our country. We call its action enterprise. And, if restrained within healthy limits prescribed by a religious conscience, it may be favorable to physical improvement. But even thus restrained it can never promote intelligence nor morals, while its excessive, which is its ordinary development, keeps the public body in a constant fever, not indeed of the milder type, but a raging, maddening fever. It operates to sear the conscience, paralyze benevolence, and dry up all the fountains of sympathy. It is everywhere manifesting itself in deception, cheating, frauds, forgeries, embezzlements, and oppression.

It would be folly for me to attempt to encourage the student to affect a cynical contempt for the physical comforts of life. This is no part of my design. Nor do I forget that man is doomed to spend much time in laborious employments, to procure the means of subsistence. Their physical demands are imperious, and compel the majority to restrict their school studies to what is directly practical, and to hasten from exclusively studious to active life much sooner than is desirable. But this plea of necessity is often fallacious. Who pretends that the wasting toils, restless strivings, and conflicts of men are for a simple competence? The ruling desire is to excel each other in wealth and splendor. From this results the bustle, the unrelenting toil, the wasting care, the strife and rage of society. And if necessity must curtail the period of pupilage, it need not, in this age and country, interrupt the progress of any in study and mental improvement. Examples of lofty aims at intellectual culture, nobly attained, in those who have toiled



laboriously and regularly, are too numerous to allow a shadow of excuse to any who would sit down contented in comparative imbecility and ignorance. Every one who regards the dictates of duty or the charms of truth can find time and means to improve in knowledge and mental strength. Nor am I forgetful that the desire to possess and appropriate that which we may call our own, and use, at will, for our sustenance and comfort, is inherent in our very natures, and not to be extinguished without a destruction of our being, or a cessation of the necessities, which, in the present life, make it indispensable. In obeying it we yield only to a spontaneous and lawful desire of the heart. But like all other desires, it is only impulsive, never directive, as to the proper degree and mode of its exercise. Like all other merely propulsive elements, this is legitimately the subject of conscience, enlightened by the revelations of God. Let the desire of gain be thus controlled; let it be gratified, not for its own sake, but for lawful ends, and in the use of lawful means; let it aim to please a rational taste for the beautiful and sublime in nature and art, to furnish leisure and facilities for the promotion of science and the culture of mind, and to aid in correcting the errors and vices of mankind; then, indeed, it is innocent, and assumes almost the dignity and purity of a Christian grace. But this is far from being its ordinary manifestation. It is seen in our intercourse with men in all the reprehensible features to which I have already adverted. So widespread and powerful is the influence of this inordinate desire, that few are free from its control; and the student is continually liable to loose sight of that improvement which is the proper end of all study, and devote himself exclusively to those inferior objects which can never dignify and ennoble his nature. This, fellow teachers, is one of the points on which I think it not inconsistent with the literary character of the occasion to throw out a caution.

And our pupils should be put upon their guard against the controlling influences of another class of motives, which may divert them, with equal certainty, from the true end of mental effort. I refer to the prevalent and raging desire for popularity and eminent station, which our democratic institutions tend to foster. The actual passage of many from the humblest birth through all grades of rank to the highest offices in the gift of the people, is held up before our youth as one of the grandest achievements of mind. The success of our distinguished men in attaining their posts of honor and power is often quoted as conclusive proof of their superior worth. Thus they become very naturally, though in many instances very improperly, the guiding stars to younger voyagers. Their hopes are fired with the brilliant prospects spread out in the field of fancy, and the whole of education is pursued with the design of fitting themselves for governors, senators, and presidents, instead of that loftier purpose of making themselves well disciplined men, fit for any station, high or low, which the service of God and their country may require. This desire for distinguished station and honors may be a safer motive for the student than the love of sordid gain. Study, under the controlling influence of the former, may result in a more rigid discipline of the intellect; but there is no power in either to reach and perfect these moral elements which are essential to true worth of character. These motives to study may make a miser, a knave, a cunning politician, a heartless demagogue, a skillful general, or a reckless panderer to a corrupt literary taste, but they cannot, operating alone, make a man—a truth-loving, conscience-

loving, independent-minded man. Such a product is the working out of far higher principles of action.

Other evils result to our young men educated under the controlling power of these reprehensible influences. Arrived at manhood, in the full possession of every qualification for the high stations which have long been contemplated with the most earnest desire, it only remains for them to secure the rewards thus richly deserved. Then commences a career of scheming, struggling and conflict that embitters the feelings, blunts the moral sensibilities, and brings the man into the dust and filth of self-adulation, low flattery, and detraction, from which he escapes with a loss of self-respect, for which the short-lived gratification of success is a wretched compensation. As a necessary consequence, political battles, from being contests of reason and argument for great and fundamental principles of political and moral philosophy, are degraded to despicable squabbles of the office-holders and the office-seekers, while society is excited and agitated in all its departments, and suffers, more or less, in all its interests.

When men who have been educated under the control of such motives fill our legislative halls, and chairs of state, as we might predict, every question that comes before them is viewed almost exclusively in its bearing on the public wealth and power. If they sometimes ask what will be the influence of the proposed measure on the intelligence of the people, little is apparently thought, and less said of its effects on their morals. Is the question of peace or war to be decided, its effect on national honor, the expenditure of blood and treasure that it will cost, and the probable issue of the contest will be duly estimated; but its disastrous influence on national morals, its tendency to arrest the car of human progress and wheel it backward to barbarism, are passed by as subjects unworthy the care of the statesman, and fit only for the consideration of doting divines.

Is the question of regulating, extinguishing, or even allowing the people of a commonwealth to have a voice in saying whether the instrument defining their rights shall be changed concerning the greatest curse and blot upon the civilization of the earth to be considered, the effect upon taxation, municipal income, and the distribution of political power are debated with imposing dignity and caution, while the young men who are yearly dragged down to destruction by this cursed evil are told to stand aside as an unimportant factor in the question.

On men educated with supreme regard to the eminence of wealth and power, the lessons of history are thrown away. In vain do Athens, Rome, Venice, and other fallen states, corrupted and enervated by wealth and luxury, erect their beacon lights along the sea of events, warning these careless voyagers to beware. They are not at all alarmed while the ship of state is dashing furiously onward, amid the very rocks and shoals where float, in dreadful profusion, the scattered fragments of numerous magnificent wrecks. They forget that increase in wealth and population does not necessarily indicate progress in national happiness and strength—that among a vicious people every additional dollar acquired, and inhabitant added to the general mass, only increase by so much the elements of weakness—that, as each additional leech on the animal body increases the exhaustion of the vital fluid, so every vicious man performs a part in the general depletion of the state—that the increments of national wealth among a corrupt people, are, like the garlands with which the ancients were accustomed to adorn the animals des-

tined for sacrifice, short-lived decorations, making a more rich and splendid offering for the altar of retributive justice. They forget that extensive territory, a fertile soil, and splendid cities, with vast fleets and armies, cannot make a powerful state—that men, intelligent, God-fearing, truth-loving men, are the only reliable elements of national greatness.

I have charged the enumerated evil results on these motives of study in such cases only as they are leading and paramount. How far they may be allowed to operate in a subordinate rank, I have not time to define, and it is not necessary to my design. Nor does it fall in with my purpose to show the place which love of fame, or regard to reputation, should hold among the motives which should prompt the student's action. All will agree that this, too, should be a secondary principle of conduct. I must hasten to the grand object that should ever be most prominent before the mind, in the whole course of preparatory study—*individual progress in all the elements of a good character.*

When it is asserted that *improvement of mind* is the primary object of study, some may think it folly to dwell longer on a proposition which all understand and admit to be true. And it may imply a distrust of the efficiency of the educators now assembled in council. Free from all feelings of this sort, I present truth, not for its novelty, but for its importance, relying upon this element of power to awaken the interest desired. I would reiterate what ought to engage the attention though uttered the thousandth time. Nor can I feel that reiteration is unnecessary while such multitudes are daily acting with supreme regard to wealth, power, and fame.

Mental improvement for its own sake commends itself to us as an object in every respect worthy of the best efforts, and as a motive of action most commanding in its influence and beneficial in its results. Most worthy is this object. For dark and unlovely is the mind without cultivation. Possessed it may be of strength, but erratic and fruitless in its exercise. It may have the substratum, and all the elements essential to untaught man, but remain powerless and dormant for the production of anything good and glorious. The materials of its greatness are a dark waste, void of all beauty and excellence. Untrained by study, unenlightened by truth, unadorned by virtue, it presents nothing to attract or cheer. If furnished with knowledge without discipline requisite to make it serviceable, how incongruous the scene—a child with a giant's armor, destitute of skill and strength to wield it! And that distorted specimen of a man, with well trained and informed intellect, employing the whole vast resources in degrading service of a selfish heart, who can admire him?

A most important element in the national bearing of this question is that mental wealth may be acquired to the largest extent without a possibility of loss to any, as a consequence. The wealth of the individual is the profit of the whole. Other possessions may be abused but worth of character can never do injury. These considerations vindicate the position that self-perfection is the primary object of study from the charge of selfishness. When this is held up as the highest motive to intellectual effort, there is no design to inculcate indifference to the improvement and happiness of others. I know not any way of doing good so effectually as by being good. He who would most effectually promote learning must himself be learned. I cannot conceive of any progress of the race which does not result from the progress of its individuals. If the elements improve, the entire mass will become better;

if they deteriorate, so also will the mass. This, I am aware, may not accord with views propagated by the authors of our new social systems. They would improve men in the lump by the magic influence of a new combination of circumstances. But a few more trials may convince the most skeptical that the good old way of beginning with one's self—casting out the beam in one's own eye, will most certainly and most effectually qualify him to promote his brother's good. All experience testifies that a good influence depends upon a good character, and this is at the cost of untiring perseverance in self culture, involving eternal vigilance over one's own mental status. A well trained and stored intellect, with a pure heart, will continually send out refreshing streams, that may, indeed, be unseen for a time, like little brooklets below the meadow's surface, the course of which can only be traced by the greener and more luxuriant vegetation along their meanderings; they will, however, flow on and on unceasingly, anon bursting up, sparkling with life and beauty and spreading health and vigor around. Every increment of worth acquired by any character is an increase in the riches of the universe. A great mind is common property. Its radiance will be seen going forth to bless earth and heaven; all the world some day will rejoice in it.

The man who wishes to be held in admiration by the present generation, and to send down to posterity an honored and glorious name, must be good as well as great.

The name of Washington was sacred while he lived, and sacred will remain through coming time; history, herself inspired, shall catch the theme and

" Proud of the treasure, shall march down with it  
To latest time, while sculpture, in her turn,  
Gives bond in stone, and ever-during brass,  
To guard him, and immortalize her trust!"

Talleyrand, his equal, perhaps, in diplomatic skill and mental powers, wears the title of the prince of plotters, and his name is found associated with intrigue, cunning, treachery, and fraud.

The man of talent, of gigantic intellect, without the noble quality of moral purity and holy virtue, is but the whitened sepulchre, all fair outside, but rottenness within; the tempting fruit, which turns to ashes on the lips; the beautiful tiger with glossy skin and well proportioned form, which stands ready crouching for the spring to tear to fragments all that is lovely, pure and honorable, and to feed upon the life blood, health and happiness of man; the green volcano, filled with slumbering fires, which, by its inviting verdure, tempts the villagers to build around its base, and then o'erwhelms them with its molten lava!

Fellow teachers, let not our pupils emulate such men! Teach them to shun such as they would the poisoned chalice or viper's fang, for contact is contamination, and association moral death!

If the products of our public schools are men armed in the panoply of immortal truth, the pillars of our nation's strength will stand invincible and unshaken.

The waves of rude hostility and scorn may dash with boisterous surges round the base of their foundation rock, but still they stand firm as the monument of ages. The angry sea of calumny and strife may rage in wild commotion, with its rocking storms, and roll its foaming billows mountain high;

the political world may be convulsed by storms and tempests; the deafening thunders of anarchy and misrule may reverberate with horrid peals from shore to shore; the forked, lurid lightnings of rebuked iniquity may flash fierce vengeance, till the whole horizon grows with the light of their unholy fires; the hollow blast of kingly rage may howl with terrific fury; tyrants may rage, and guard with naked swords and bristling bayonets, nay, call on the whole "pomp and circumstance" of glorious war to defend their tottering thrones and fading diadems. Amidst it all the republic will stand. The "ship of state" will sail grandly, proudly on, the beacon light of ages yet to come.

Let us, then, whilst we cultivate the mental, elevate the moral condition of mankind! Let intelligence be irradiated by the sacred influence of moral, virtuous instruction; let learning flourish in our midst, leaning for support upon the friendly arms of *Piety* and *Truth*. Let us know, appreciate and do our duty, for by its fulfillment or neglect our ashes will be sanctified or our graves dishonored.

# PROPER LIMITATIONS AND RELATIONS OF SUBJECTS TAUGHT IN UNGRADED SCHOOLS.

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BY S. G. BURKHEAD.

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By ungraded schools we generally mean country district schools, each having a single teacher.

In most respects these schools seem to be without system. As to amount and kind of work done they are without prescriptions. They have no practical supervision.

Each teacher, during his mono-term of office, is limited only by his own discretion, ability, or pleasure; depending somewhat, of course, upon the good will of his patrons. He may do much or little so he please.

It is fast coming to be the general opinion of intelligent men interested in our public school system that there are defects at the foundation which seriously influence all the superstructure.

Childhood and youth are the periods for preparatory study, or that which belongs to our schools. A large majority of school children are primary. Whatever affects the child affects the man. We cannot expect anything like perfect work anywhere in the upper grades of our schools and colleges unless good work be done in the lower grades from which the upper are supplied.

I need not argue, at length, that the opportunities of childhood affect manhood and consequently citizenship; that primary teaching affects all the upper schools, that the chaotic condition of our country schools renders the whole system defective. I need not stop to show the chaotic condition of the country schools. Every intelligent, conscientious teacher in our State painfully realizes this fact. We are all dissatisfied with the condition. The obstacles, however, in the way of reform seem to be many and to have been insurmountable. The individuality and isolation of school districts; the inability and carelessness of school officers; the inexperience and incompetency of teachers; the indefiniteness of requirements; inefficiency of examination and supervision; the brevity of the teacher's tenure of office; the general lack of professional spirit and training, largely constitute the mountain of difficulty.

In an isolated school with, in many cases, an inexperienced, untrained teacher, with no help from school officers, rules and regulations, prescribed

outline of work, left to his own caprice or that of parents and children, in the nature of the case, anything like satisfactory results cannot reasonably be expected.

In some way the schools must be, to some extent, unified and brought into line or lines of work.

Of course, in a country school having only one teacher there cannot be that nicety of grading and division of labor that we may find in our village and city schools, but as long as there are no boundaries set by authority the most intelligent and experienced teacher may be disturbed by the selfishness of parents and scholars. Some influential citizen may be preparing his sons and daughters for college, and wish them to be tutored in higher arithmetic, algebra or even Latin and Greek. If the work be not limited it may be the pleasure as well as policy of the teacher to neglect the unmurmuring little ones for these. His popularity may depend, not on the good he may do the greater number, but on his ability to teach the higher branches and please the older pupils.

It seems to me, however, that the principal work and the important work of a country school is primary.

In an ordinary school there is enough primary work to keep one teacher busy. The primary should never be neglected for the secondary or higher. Higher arithmetic, algebra, etc., have no legitimate place in an ordinary district or country school. If, in any district, two or more teachers are employed, the condition changes, and more advanced pupils may be accommodated.

But the beginning of anything is chief, not more in other things than in education. How much the very first day of school may influence the life of a child and the man we cannot tell; but we believe that the first term or the first year may be considerable towards fixing the direction of his tastes and habits. His sensibilities may be dulled and he may be injured for life, or he may be given an impulse that will be helpful in improving the grand opportunities of early and later life.

If a child is well-governed, taught perfect obedience to rightful authority, is drilled to read and write well, and to speak properly; to perform accurately and rapidly the fundamental operations in arithmetic; to take a few steps in the elements of science, he is better started for a higher education and the duties of life than one who has been allowed to pass prematurely over the higher branches.

Reading and the reading habit are very important factors in an education. Much of the first years of school life should be given to reading and the expression of thought. The excuse, "I know but cannot tell," should not be accepted: neither should a child be encouraged or permitted to repeat words without thought. First the thought, then the expression is the order. But for the want of time or consideration pupils are often supposed to understand what they commit to memory, when, in fact, the thought is entirely disregarded in the effort to commit and recall the words which are so soon forgotten. Words are too often defined without comment, in synonyms as obscure as the original.

A teacher cannot do justice to more than about sixteen or eighteen recitations in a day. If left without authoritative limitation he is liable to have more classes than pupils and much of his time is wasted in passing from one exercise to another. Nothing is done thoroughly; nothing is mastered;

nothing is recorded; no standards are set; with every new teacher the pupils, many of them, are set back to the beginning of their books.

A graded course of study with carefully kept records, credit being given for every step taken; certificates of honor, promotion and graduation publicly granted, would tend to efficiency in our country as well as in our villages and cities. Why not? If grading or system is good for one school, why not for another? If so the obstacles will gradually, as I believe they will, vanish away; and the time will come when the term *ungraded* will no longer apply to so large a class of our public schools.

Keeping in mind that a teacher should not have ordinarily more than sixteen recitations per day, we see that four grades with an average of four recitations to each grade, would give us the limit.

Taking ten minutes for opening exercises and thirty minutes for recesses, in a school day of six hours, we have three hundred and twenty minutes for sixteen classes or an average of twenty minutes to each class.

Grouping the studies which seem to me inseparably connected or closely related, I would prescribe about the following course of study with the accompanying suggestive program, for a country school, remembering that it takes more than a paper course and a paper program to make a successful graded school, however necessary these instruments may be. There must be wisdom in the management of machinery.

## DAILY PROGRAM.

Time.		Recitations.	Study.			
A. M.			All Grades.	Grade I.	Grade II.	Grade III.
Begin.	End.					
9:00	9:15	Opening Exercises.....				
9:15	9:30	Reading I.....		Reading.....	Arithmetic	Arithmetic
9:30	9:45	Reading II.....	Arithmetic		Arithmetic	Arithmetic
9:45	10:05	Arithmetic III.....	Arithmetic	Arithmetic		Arithmetic
10:00	10:30	Arithmetic IV.....	Arithmetic	Arithmetic	Geography	Geography
10:30	10:45	Recess.....				
10:45	11:00	Arithmetic I.....		Arithmetic	Reading	Geography
11:00	11:15	Arithmetic II.....	Reading.....		Geography	Geography
11:15	11:35	Geography III.....	Reading.....	Reading.....		Geography
11:35	12:00	Geography IV.....	Reading.....	Reading.....	Reading.....	
P. M.						
1:00	1:15	Singing.....				
1:15	1:30	Reading I.....		Reading.....	Reading.....	Reading.....
1:30	1:45	Reading II.....	Reading.....		Reading.....	Reading.....
1:45	2:05	Reading III.....	Reading.....	Reading.....		Reading.....
2:00	2:30	Reading IV.....	Reading.....	Reading.....	Geography	
2:30	2:45	Recess.....				
2:45	3:00	Reading I.....		Reading.....	Arithmetic	Arithmetic
3:00	3:15	Reading II.....	Reading.....		Arithmetic	Arithmetic
3:15	3:30	Health, Morals, and Man- ners.....				
3:30	4:00	Pennmanship and Book- keeping.....				



## COURSE OF STUDY FOR COUNTRY SCHOOL.

Studies.		Grade I.	Grade II.	Grade III.	Grade IV.
1. {	Reading.....	First Reader...	Second Reader	Third Reader..	Fourth Reader
	Spelling.....	First Reader...	Second Reader	Third Reader..	Fourth Reader
	Language.....	First Reader...	Second Reader	Third Reader..	Fourth Reader
2. {	Penmanship .....	On Slates, etc.	Copy Book.....	Copy Book.....	Copy Book.....
	Drawing.....	On Slates, etc.	Drawing Book	Drawing Book	Drawing Book..
	Book-Keeping .....				Simple Acc'ts..
3.—Arithmetic.....		Oral.....	Oral.....	Practical.....	Practical.....
4. {	Geography.....			{ Use of Globes, etc.	Outlines, B'ks, etc.
	History.....				Outlines, B'ks, etc.
	Civil Government.....				Outlines, B'ks, etc.
	Natural Science.....				Outlines, B'ks, etc.
5. {	Musio.....				
	Health, Morals and Manners.....				

In this grouping the reading lesson is made the basis of spelling and language work, including declamation; and in my own theory and practice, penmanship also, a large part of it—nearly all of it in the first or lowest grades—is inseparably connected with the reading lesson. A word is not fully the child's until he can use it in oral and written work; until he can name it at sight, spell it and write it, and use it in the expression of his own thoughts, as well as those gotten out of his text-book.

In the upper grades the reading lesson may be made the basis of composition and grammar. As early in the course as possible, and thereafter more and more, the pen should be daily employed in the preparation and completion of school exercises.

Neatness and legibility should be the aim in a piece of writing. The simplest form of letters, not ignoring beauty, is best for children.

A text-book on grammar and composition, except as a book of reference, would not be necessary if a suitable reading book be chosen and properly used. Simply calling the words after the teacher and accidentally getting some knowledge of the lesson is not even approximating the grand possibilities of the reading lesson.

In reading, children are generally graded too high for their years, for their experience, or for their degree of actual advancement in ability to apprehend. They need more corresponding reading in each grade before advancement. They should not be pressed forward any faster than they can be supplied with a practical vocabulary.

The Fourth Reader is generally sufficiently advanced for an ordinary school, such as we generally find.

The reading group, with language, writing and spelling, is the fundamental and most important of a course of study.

With ability to read well and a correct taste for reading, all else will, in due time, be possible.

Penmanship, book-keeping, and drawing, to my mind, group themselves.

Besides the careful attention given to all written work in the preparation of lessons, there should be a set time on the program for special instruction and practice in penmanship. Penmanship is, perhaps, more generally neglected in country schools than any other branch in the school course. Good penmanship appears to be reckoned among the "lost arts." It has been said that "writing is a secondary part of speech, and they who cannot write are in part dumb. Scrawls that cannot be read may be compared to talking that cannot be understood; and writing difficult to decipher, to stammering speech."

Teachers of penmanship should avoid complicated forms. There is no need for many forms of the same letter. It is better to master one. Teaching penmanship is something more than setting or placing a copy before the pupils. There should be more than imitation in the writing class. "Writing, in all its grace, ease, and perfection, must first clearly exist in the mind before the hand can, by any amount of exercise, be taught to produce it. The hand can never transcribe a form more perfect or beautiful than the ideal of its master—the mind. Hence the vital importance of preceding and accompanying all practice, in writing, with a careful study of its mechanical construction. The exercise, or copy, for each lesson should be systematically arranged so as to present, forcibly and concisely, at each lesson, some important feature of writing."

The forms of letters chosen should be suitable for rapid business writing. In the brief country school life there is not time for fanciful forms. I would mainly limit the work in this, as in other branches, to the practical.

At present, in our county schools, letter-writing and book-keeping receive next to no attention. Some schools, of course, are exceptions. "To be able to write a good letter is greatly to a person's advantage in any occupation." The teacher should be familiar with the best forms of heading, dating, addressing, subscribing and superscribing letters; and occasionally, perhaps once a week, give instruction and have pupils practice, during the writing hour, in this useful exercise. Letter-writing is well said to be the most useful of all classes of composition. A great many mistakes occur, and a great many losses follow from inability to write and direct letters. Pupils may be early encouraged to write to teachers and other friends, out of school hours, and thus improve their minds and give pleasure to themselves and others.

A practical knowledge of book-keeping may be given to the older scholars without infringing on the time belonging to other school duties.

With a sufficient knowledge of arithmetic and ability to write well, a fair knowledge of the forms of written instruments in business, such as receipts, promissory notes, agreements, deeds, etc., might be easily obtained. Pupils should receive in school, at least sufficient instruction on the subject of book-keeping to enable each one to keep his own accounts. This can be done without an expensive and elaborate set of books and blanks. The skillful use of the blackboard by the teacher and the use of ruled paper by the pupils will be sufficient for all practical purposes.

"A commercial department" does not generally prove to be a very profitable addendum to a high school, and I am sure it has no place in a country school.

"Drawing is now regarded by the foremost teachers as the most effective method of fixing the form of an object in the mind. It is practiced with profit in the study of all the common branches." As a specific subject it

may very properly alternate with penmanship, and drawing books of some series may be used; but I think drawing directly from objects, with simple directions by the teacher, almost from the beginning, of incomparable value. Copying, of course, has some merits and books may be used with the aids now furnished to teachers, without much previous knowledge or skill. The time is coming, I think, when teachers will be required to have some practical skill in this art.

Arithmetic probably deserves a large place in a common school course of study. It always has had it, and no doubt always will have its share. I think it has sometimes been allowed to occupy too much space. Other important branches have been set aside that its domain might not be encroached upon—sometimes unwisely, perhaps. I have grouped it with nothing else and allow it an equal place with the reading or geography group. I think it deserves no more.

The fundamental rules should be thoroughly mastered. Most mistakes in arithmetical work occur in them. The first two grades of the course should be almost exclusively devoted to the operations of writing, adding, subtracting, multiplying and dividing numbers, with perhaps in the second grade factoring and cancellation. In the third and fourth grades a *practical* practical arithmetic may be used to advantage—nothing higher. Higher arithmetic and algebra should be entirely excluded. From the practical arithmetic all redundancies should be shut out.

There might be a question as to what is redundant. I reply that where the teaching force is so limited and every subject cannot be taught well, those subjects which the child will practice in later life should have the preference. Circulating decimals might be wanting under this test, while the following would be considered worthy of place and consideration. Fractions, ratio and proportion, compound numbers, square and cube root, percentage, to include commission, profit and loss, taxes and insurance, stock investments and interest.

The geography group is one of the most interesting. How to make our suggestions practical is of moment. We cannot expect to have separate classes with elaborate text books for each, in geography, history, civil government, natural science, etc., respectively, neither do I think it desirable. There is too much page by page, text-book, detail, word-memoritor work attempted. There is not enough of how to study, how to obtain essential information, how to secure culture. Why need any one care to load the memory with the names and locations of unimportant places, or to learn in detail all that may be found in text-books on civil government, physiology, etc. Discipline and general knowledge, with ability to use books as tools, are essential. If pupils in our country schools were taught how to study, how to find information when needed, how to discriminate between the essential and the non-essential, and inspired with proper motives to pursue their work continuously until satisfactory results should be obtained, we would be able to note true progress. "Geography and history are inseparably connected and should always be studied together." As geography is defined to be "The science which treats of the world and its inhabitants, a description of the earth, including its physical structure and characteristics, natural products, political divisions and the people by whom it is inhabited," it seems to me but natural to include also in this group some of the general topics of civil government and the natural sciences.

Without the time for further detail let me say I would recommend a carefully prepared outline of suitable topics, including the essentials of this group, with the use of globes, maps, charts, and reference books. In the elaboration of daily lessons the crayon, pen and pencil, etc., should be familiar companions. Expression in some way, oral and written, should be auxiliary in preparation and a test of work done. This group, well taught, requires much reading, thinking, and writing; hence its value in the line of culture.

Music should not be left out of any course of study for the young. It should certainly be made a part of the daily program in every public school. There is generally a great want in this respect in our country schools. In this, as in so many other things, nothing is required, and but very little is done, but there is a growing sentiment in favor of making music one of the branches in the common school course of study. If it be true that children should be taught that which they should practice in after life, they certainly should be taught to sing. Music may furnish them both pleasure and profit in after life. In the group with music I would place health, morals, and manners, though I might want a special place on the program for each, according to circumstances. Music need not in any way retard pupils from learning their ordinary lessons. I think it is generally helpful and they learn more happily and readily than they would without. Music tends to enliven and render a school interesting. It appeals to the emotions, and an occasional outburst of song will drive away the dull spirit of routine and inspire the pupils to renewed effort. With ten or fifteen minutes a day for drill and learning new pieces, and a song to open and close each session, a great improvement will be made in a few months, and an interest will be created which will become a matter of pleasure to teacher and pupils. Music increases the respiratory organs, thereby improving health. We have no doubt of its moral influence.

"By music, minds an equal temper know,  
Nor swell too high, nor sink too low.  
If in the breast tumultuous joys arise,  
Music, her soft persuasive voice applies;  
Or, when the soul is pressed with cares,  
Exalts her in enliv'ning airs."

Pure music—the only kind that would be likely to find its way into our schools—not only pleases the ear but improves the heart. "No one can listen to pure music without feeling a desire to do better."

The subject of morals and manners should receive special daily attention. Its importance demands some definite time that it may not be neglected. I think our youth are not generally noted for politeness and good manners. The cause may be found in the general lack of instruction, and perhaps, example. It is prerequisite that a teacher strive to be in morals and manners, and good habits what he would have his pupils be. I know he may teach important lessons by example and do much good incidentally, if his heart is on the highest well being and doing of his pupils, but "any instruction upon important subjects should be regular and systematic." Should the morals of children be left to accident?

Besides instruction as to what is right and wrong, how to treat schoolmates and teachers and others pleasantly and politely, is worthy of instruction.

Personal habits, as they affect health and happiness, should receive more than a passing or accidental notice.

Due regard for the feelings of others and for the rights of property should early be instilled.

Successful studentship includes vastly more than is generally thought of. It certainly should be made to include all that is desirable in the daily school life of a boy or girl in view of the possibilities of the future man or woman.

A course of study should be sufficiently flexible to accommodate the varying necessities of different school districts. Some schools may be smaller in number and less advanced than others. Some may be large in number, but backward in scholarship. Some may only include the first and second grades, others may include the third, and perhaps only a few of the best will, for a while, fully include the fourth, preparing for the high school. Some of the largest and best schools may employ assistants to great advantage. The daily program must vary, too, to correspond with these varying circumstances. In the grouping of studies and in the daily program suggested, I have had in mind the outside limit of work that should be attempted by any one teacher. In the smaller schools having only the lower grades, the grades may be subdivided and the classes multiplied and placed nearer one another without breaking up the general plan. Other things being equal, the more closely a school can be graded, the better.

"If we wish to make all the country schools of the State as one working school, then there should be a uniform course of study and system of grading in all the country schools of the State. And this is the plan that is finding favor in the eyes of the foremost educators." And it is the only way to secure proper relations and limitations of subjects taught in our country schools.

"In several States the work of grading country schools has been carried on by counties working singly and separately. This method is good as far as it goes, but it is fragmentary, and slow to reach all the counties of the State." In our own State some individual districts have attempted to grade their schools.

It seems to me that little improvement can be expected under the present system, or want of system. The unit should be larger than the district. System requires supervision. The territorial unit should be large enough to employ a competent supervisor; an able man or woman devoted entirely to the interests of the schools; a professional teacher—not a doctor, lawyer or farmer who can, at best, give the schools only the secondary or "fag-ends" of his time and ability. While we have made, in my opinion, one or more backward steps, many of our sister States have been advancing. We have no longer the honor of being first in the character of our schools. Our lone district schools have been left out in the cold long enough.

Let us gather them in in some way. The township plan is recommended to us by men of high educational authority. Would not its adoption be a grand step in advance of our present position?

Will not this meeting take some action toward retrieving our past retrogressive movement and toward completing our system of education, so that the common school, the high school and the college may really be in the same line, though in different grades, all feeling the impulse upward by means of the connection? Until this desired object be reached, we better refrain from boasting.

## DISCUSSION.

Prof. A. E. Haynes asked in what group alcohol and narcotics would come.

Supt. S. G. Burkhead : I would put it in the health and morals group.

Prof. S. D. Barr, of Albion, said :

Great stress should be placed on the lowest work in order to prepare for the higher.

The lower work, such as reading, spelling, etc., is too much neglected in the district schools. When pupils come to us from these schools and are asked to give a written exercise in composition, it is impossible to tell what they mean.

The unit of examination and supervision is too small to insure the best results.

The higher studies should be excluded from the district schools.

If we had the township system of grading, work of a lower order might be assigned to the outlying teachers, and the higher work be done in the central school.

The schools, now isolated, must be connected in some tangible way.

## THE WANT, THE WORTH, THE CULTIVATION OF A TASTE FOR GOOD READING'

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BY MARY E. TILTON.

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A few years ago I became interested in some boys who were spending their spare moments in reading the yellow covered novels of the day. Some months previous one of the number had been interested in reading the Youth's Companion, and I offered to furnish him with the paper for a year provided he would give up the other kind of reading during that time. After due consideration, he decided in favor of the dime books.

We pity the distressed, we deplore the depraved taste of those addicted to drink, and we are quick to recognize the attending evils. But the insatiable desire, the morbid craving for the poisonous waters of low fiction makes but little impression upon us.

In our willful blindness or from our own want of a taste for the good, we fail to note the growing number of those whose minds are so out of condition they do not and cannot read a serious book.

As there is not a hamlet, town or city where the appetite for strong drink does not appear, so not a nook or corner can be found where the want of a taste for good literature is not apparent.

Nothing is so bad as that which deludes and seduces the moral sentiments. The following list of headings was taken from the columns of the current number of the Banner Weekly: "A Great Story;" "Duke Despard;" "The Gambler Duellist;" "King Dandy;" "Billy Bubble;" "The Outlaw Cadet;" "The Green Coat Detective;" "Christmas at Satan's Luck;" "Dare-Death Dick."

There is but one example of the literature that is being circulated broadcast throughout our land, through the instrumentality of the newspapers, or as special publication.

If you have ever examined the reading matter on the counters of the book-dealers, or at the news stands, you found that the Saturday Night, New York Ledger, Police News, and other sensational stories prevailed. One of our Lansing dealers says there is a little call for that which is good and helpful, compared with the demand for the other.

Enter the sacred precincts of the home, and you find on many tables the Waverly Magazine, The Lake Side Stories, Beadle's Dime Library, The Fireside Companion, Munroe's Stories, and others of like character.

The daily and weekly papers whose columns teem with crimes and evils constitute the reading of many respectable families in our cities, and that of most country homes.

The greatest demand upon the public libraries is for the light and frivolous, and they are able to furnish too much of this kind of reading. The goody-goody looks of the Sunday school reveal an unhealthy state of mind, and these are fostering and confirming an evil no less surely because doing it with the sanction of a Christian organization.

Whichever way we turn we see that which excites the passions and vitiates the imagination being pushed to the front. It is thrown in at our doors, it is thrust into the children's hands, and minds are becoming so diseased that these things are regarded as unimportant, or considered harmless offenders.

Sympathy is such a necessity of our being that success and happiness in life is largely dependent upon our relations with others. And yet the number of intimate friends of real life is small compared with those possessed in books.

Sir William Waller says: "In my study I am sure to converse with none but wise men; but abroad it is impossible to avoid the society of fools."

Give a man the taste for good reading and the means for gratifying it, and you place him in contact with the best society in every period of history. When one book has become a friend, the world has grown that much broader and more beautiful.

Books furnish cheering and soothing companions in solitude, illness and affliction. It is easy to gain access to them, for they are always at our service, and we may dismiss them at our pleasure. They are never troublesome, but always answer every question in the most kindly manner.

Milton will sing to us of Paradise, and Shakespeare reveal to us the treasures of the imagination and the working of the human heart, while a Franklin enriches the mind with practical wisdom.

By the contact of mind with mind ideas are gained and character formed. If a boy is able to read Irving's Sketch Book, and through the author's eyes see the Hudson, the Catskills, take poor Rip into his heart, pity Ichabod while he laughs at him, he possesses that which will be a source of happiness through life; he is furnished with a power for effectually wrestling with the problems of living.

Percy's Reliques stimulated Walter Scott to enter upon a literary career, and Macaulay, Carlyle and many other men of note were inspired by the reading of some one book, and educated by its silent force to a greater degree of activity.

What more can friends of real life do for us?

Familiarity with the most precious thoughts of great men would cause the gossip and meaningless chatter of much that is called conversation to cease. And with a more generally developed taste for good reading the saloons and haunts of vice everywhere would be less frequented; the gaming table and other evil amusements lose much of their charm.

A good author quickens our intellects, influences our hearts, inspires us with hope, gives strength, courage, faith. And he is a wise educator who suggests that the old adage concerning the songs of a country should be rendered. 'Let me direct the reading of a country, and I care not who makes its laws.'

Where does the responsibility for the want of a good taste rest, and what is being done to remedy the existing depraved taste?



In these days every man who writes a book is an author; no privileged places are reserved.

From this multiplicity of writers there is a growing carelessness in the subject matter. The aim is not to uphold right views of life; the lesson taught is not always good, nor the characters worth imitation.

We cannot stop the making of books, but we may and should purge the intellectual system, and create a demand for what is truly good and helpful. Printers and book-sellers make men's gabble as animated as print and publication can make it, and straightway it becomes literature. Then they do everything in their power to promote its circulation. Little can be done to prevent the publishing of reading matter.

The law forbids the absolutely vicious and obscene. The New York Society is doing something to restrain the issuing of pernicious literature in that city, but these efforts are like those of the picket guards where a vast army is needed.

To provide the best literature in as abundant variety of styles and prices as that of the poor, to advertise and present it to the public in such a way that it shall have an equal or better chance than its rival, is the surest way of settling the publishing question.

And this is being done to some extent by several of the leading firms of the country.

Book dealers as a general thing prefer to sell the best line of goods, but business policy requires that the taste of the people be suited. And so long as the popular cry is for the false and bad, just so long for commercial reasons will there be an abundant supply.

Much might be said in regard to the home responsibility in this matter. For it is true that parents are often observant as to the friends their children make, or the conversation they share, but are carelessness itself as to the printed language to which they entrust the young minds.

Children are permitted to make their own selections from the libraries and the night oil is consumed from other than studious motives.

A word to the wise is sufficient, but in the majority of homes there is not the intelligence, judgment or taste to aid in this work.

A plain, hard-working man entered a book store to purchase a book for his little girl. "What kind of book do you wish?" "Anything that's got pictures and don't cost more than fifteen cents."

There is little difference between this person and the rich man who ordered a book-seller to send him five hundred dollars' worth of books with no limitations or directions, save that a certain number of shelves must be filled. Then there is the lady who wants a book no matter what it is, provided the binding harmonizes with the new plush cover on her parlor table.

These parents cannot be held responsible for what they have not the ability to do.

A bright boy of ten or twelve years asked to be excused from the reading class. His request was granted, but during the recitation the teacher approached the pupil's desk to ascertain what his pressing work might be. The boy was so absorbed in reading a good story he was not aware of the teacher's presence. He was invited to read to the class, and he complied not only willingly, but read with so much life and animation that all listened eagerly.

Here was no lack of interest in reading, but a quest for something new. The boy had read his reader until he knew many of the pieces by heart. Do

you blame him for providing for a want of his being that others had failed to appreciate and provide for? This cannot be classed among the home failures, but is one for which the school must be largely responsible.

Before their young minds have become vitiated by the evil and ignorant, the children are sent from their homes to the school-room. Here they are taught to read. With this ability comes the power to read the worst kinds of books; therefore the public school puts into the hands of its children an instrument which may possibly be used to their own destruction. Experience proves the folly of giving charity unless we are able and willing to follow up our gifts and see that they do not harm instead of good. So the school has no right to teach to read without teaching how and what to read.

The public school gives the ability to interpret the printed page, what is it doing to direct the taste and confirm the habit of reading what is good, pure and elevating, rather than what is bad?

The log school-house and its spelling book filled with meaningless words are of the past, but strange to say the greater number of pupils to-day are compelled to spend the first five years of their school days in learning to read and pronounce by rule, and this too from one series of readers with their meager scraps of literature.

It is to the credit of the Michigan system of education that several of her leading schools have already taken progressive measures in this matter. But the majority of schools, especially of the country, are moving in the old ruts.

Where shall the remedy be applied and what shall it be?

The self-educated Robert Collyer was asked how he managed to always use such pure, simple Saxon. He replied, "When a boy I read Bunyan, Crusoe and Goldsmith, with stories from the Bible and Shakespeare, morning, noon and night: and without the least idea of what I was doing, got the taste for simple words into the fibers of my nature." Here is the key to the problem. Youth is the best time for making impressions, and the reading that molds character is generally done in early life. The way to master a subject is to begin at the beginning. So this work of cultivating the taste for good reading must commence with the primary rooms. Words must be taught, of course, but they need not be learned from second class or weary books.

The cravings for the marvelous are a part of every healthy juvenile nature. Is it not important that they be recognized, and satisfied from the first with other than weak, silly stories and sketches? Little ones delight in the bright and beautiful; they often perceive a beauty and fitness of things that more experienced eyes failed to observe. Instead of smiling at their pretty sayings as wonderful and precocious, why not accept them as the natural perfume of the tender buds, and seek in every possible way to nourish and strengthen the pure young life, that it may develop into the perfect flower? The little fellow who thought the wilted pansy was sorry for something because of its drooping head, might easily be led to turn his wondering eyes to the "infinite meadows of Heaven, and watch the stars blossoming into the forget-me-nots of the angels!"

Children cannot dwell in the presence of sweetness and light without being influenced by it, neither can they live within the sound of wisdom and truth, and their lives not be enriched by it. It is a question with me whether the child's taste, rightly formed, will ever be perverted. This work must be

continued through the different grades, and if it is made a part of a four years' discipline in the High School, it will not end with graduation.

Pupils advance from one reader to another with good results, but this work should be supplemented by other reading matter. Beyond the third, or possibly the fourth, throw the readers aside. At this point elementary drill should cease, and the pupils be prepared to extract mental nutriment from some of the classics. Pupils study what they must, but read what they love, thus supplement the text-books with that which will appeal equally in turn to the imagination, memory and reflection. One book is narrowing, so in connection with geography read travels, and in the study of history introduce short biographies. Since we must have stated readers provide two or three series of each grade, and let these be selected with reference to the subject matter instead of method. Make reading the center of primary and grammar school work.

Reading may rightly be called the keystone in the educational arch, for if it is unstable the whole structure falls. Pupils oftentimes fail in mathematics from the inability to understand the language of the problems.

Let the object of reading in the first grades be to learn words, to acquire a good vocabulary which the children can command and use. But in the higher grades pupils should look for the writer's meaning, they should be gaining ideas. Here the object must be to develop a taste for the beautiful and artistic in literature; to cultivate that continuity of thought so essential to the student's success; to acquire the power to distinguish between the worthless and the choice.

Still the desired end cannot be reached if the teacher be not a lover of good literature. In order to attune the minds and hearts of others to pure and noble strains the teacher must be in harmony with the teachings of truth and nature. It must be the teacher's aim to familiarize the young with the best mental ideas and so prepossess them with the culture of that which is wholesome and good, that they may have an honest, hearty relish for it. The ability to arouse thought, to awaken an interest in good literature belongs to the life that has felt its constraining and uplifting power. It is the teacher's mission to fill other minds with such loves and such intellectual tastes that habits will be formed whereby the vicious and false will be spontaneously refused and the true preferred.

Use the ordinary reading lesson of the day as a means of introducing the younger children to good literature. Read selections from the standard magazines. The reading of "Little Lord Fauntleroy" in one primary room led to the introduction of the St. Nicholas into four homes before destitute of reading matter for children. Find out what the older ones are reading. If they are not reading good books, go with them to the library, and show them what to get and how to use it afterwards. There will be cases of dullness and perversity, but unless a young reader has become thoroughly contaminated by the evil, his taste can be improved. We may not be able to cure a boy of reading Leadville Jack, The Game Cock of the West, by giving him Pilgrim's Progress, but we may induce him to give up Lone-eyed Jim, the Boy Scout, and others, to read one of Cooper's Sea Tales which will lead to something better.

The teacher must bring heart into this service. He must be on the alert to give a healthy tone to every thought, to weave the moral into each line of every lesson, instead of reserving it as an after thought for the end of the

chapter. Such education must not be hurried. It is the work of time. The forcing system is disheartening and depressing in its effect.

Teachers, strive to so labor that with all their getting your pupils may get understanding. To do this you must work diligently, carefully, earnestly, and you must wait calmly, patiently, hopefully. This do and yours shall be the reward of good and faithful servants.

### DISCUSSION.

Supt. E. C. Thompson, of Albion, said :

One hardly knows where to begin to discuss so excellent a paper as the one to which we have just listened.

It almost seems as if most had been already said upon the subject, and if the few remarks that I shall venture to put be but the reiteration of what has been already mentioned, forgive it, remembering that "In the mouth of two or three witnesses every word shall be established."

Of the want of the cultivation of a taste for good literature very little need be said.

When such papers as the "Saturday Night," "Boys of New York," "New York Ledger," in which stories are written by the yard, have a weekly circulation running up into the thousands. When such papers as the "Police Gazette" and "News" find a place upon so many public tables. When our daily papers are made up mainly of records of crime. And when we remember that underneath the surface, passed in secret from hand to hand, are thousands upon thousands of scarlet books and pamphlets, we feel that there must be united effort of all good people toward better things.

Surely we, as teachers, must have a hand in this work. Shall it be ours to root out the *vile* and *trashy*, and, by cultivating a taste for the pure and strong and good, supplant it by what will make our boys and girls better members of society, more cultured in their tastes, and purer in their lives?

So much for the *want*. Who denies the worth? Surely the lasting glory of a nation is in its letters. Athens, the seat of learning, lives, while Tyre and Carthage and Palmyra, centers of the ancient world of commerce, are seldom thought of or spoken of.

Who remembers Rome as the home of the Cæsars or the mother of modern civilization? Who does not remember Rome as the home of a magnificent literature which has enriched and embellished every known language and is still the "light of the learned world"?

Great thoughts live. From misty antiquity, past cities long since lost sight of, vast tribes long since forgotten, from the pens of authors who cannot now be named, come some of our wisest and sweetest sayings. The poems of Anacreon and Sappho, the precepts of Zoroaster and Abraham still survive, indestructible and imperishable.

We speak of the age of Dante, careless of what Julius or Nicholas or Gregory occupied the papal throne. We forget the *king*. We remember the *poet*. Edward III.—who thinks or cares for him? but Chaucer we know and love. Who remembers the prince Goethe served or the lord protector whose secretary Milton was?

Anne and Elizabeth form but the background from which is reflected the brilliant dramatists and the elegant essayists of their time.

Who speaks of the Georges or Jameses or Williams? It is the age of Scott, of Byron, of Wordsworth. The age of Carlyle, Macaulay, and Dickens, of Thackeray and Tennyson. While in our own loved land, long after we shall have forgotten the names of

Blaine or Cleveland, those of Lowell, Longfellow, Whittier, Bryant and Holmes, Emerson, Irving, and Hawthorne will be forever green in the memory.

The real life of a people is preserved in its literature. Inner life and deepest history and philosophy voice itself there.

Through the literature of a people we come in contact with that which is strongest and purest in thought, in word, in deed.

The noblest work of the noblest minds finds record here. By it we may make friends with the strongest intellects, the keenest wits, the most brilliant geniuses, the finest artists of all ages.

Who shall say that in this contact we shall not be inspired and quickened in our moral and intellectual lives?

In the close connections and the most logical arrangement of thought which examples of literature afford, what opportunities of developing the reasoning faculties.

In the creations of imagery and fancy which have fallen like crystal dew drops from the pens of our authors, what culture to the imagination may be afforded. Are we artists? Where can we look for finer ideas of form and proportion and harmonious blending of lines and surfaces and colors than in some of the vivid word-pictures of Ruskin? Where such delicate shading or exquisite touches as in the works of Hawthorne? There are high lights everywhere. Charles Lamb from the shadow of a great sorrow sent forth brilliant flashes which convulsed the world with laughter. Robbie Burns with the curse of the "Raven" resting upon him, fairly flooded the world with light.

What radiance from the dungeon cell of Bunyan, and from the dark confinement of Milton's soul came forth the

"Undisturbed song of sweet repose,  
Aye sung before the sapphire throne to him who sits thereon."

The literature of the world touches all phases of life. All philosophy, all science, all art, everything which touches life and action is reflected from the pages of our books.

Since these things are so, who will deny the worth of literature, or the necessity for cultivating a taste, especially among the young, for that which is best in the world of letters? Who will deny that life will be made sweeter and purer, that moral tone will be elevated and our children led Godward by coming in contact with and engrafting into the thought and life the masterpieces of master minds?

For all along the line in literature we may see if we but look "The little silver shiver from the ripple of the river, caught from the light that knows no night, forever and forever."

What shall be the means employed to educate the taste in this direction?

Let me, in the first place, heartily and unreservedly endorse what has been said in the paper under consideration.

There should be critical study of masterpieces. This should include the careful study of words as to their derivation, history and definition; of sentences as to their kind, formation and interpretation; of figures of speech, as to their fitness and beauty; of historical and literary references; of fine points of synthesis and analysis.

Authors should be studied as to their style and attractiveness, as to the unity of thought and arrangement of expression and ideas, as to their fitness for the work they undertake, and their influence upon the literature and life of the age in which they live. All this should receive careful attention, but it seems to me that much preliminary work must be done with the pupils before they can be brought to the successful prosecution of this critical work.

Will it be out of place in me or altogether profitless to you if I suggest a few things of a very elementary sort which have been put to a practical and successful test in some of our schools?

It has been said that "If one flower be clearly pictured in the memory, that one serves to recall the ramble and its pleasures," and this brings us to the consideration of the "memory flowers" so much used in our schools and homes at the present day. I know of one home where the children and parents separate for the night by repeating a gem from some standard author. I know of one primary school in our State where children have memorized over seventy selections in one term. I know of one mother who listened for an hour to choice thoughts while the little ones tested themselves as to who could repeat the greatest number. Did the little ones fall asleep and say them over in their dreams? Who knows? Many of these the children will never forget, and who can estimate the value they will be in shaping life and in forming a correct literary taste. These gems become "seed thoughts," and, as we proceed from the known to the unknown in this as in other studies, create a desire which in time, as the child matures, will lead him to the consideration of the entire masterpiece from which the selection is taken.

In connection with this work why not teach the children something about the authors, their personal appearance, home and home life, family, habits, etc. While I am in hearty sympathy with the idea that in the past too much time has been consumed with the authors rather than their works, yet I do believe that there is danger of going to the other extreme.

That Longfellow loved children has made more than one child love the poet and seek to learn what he said. That Coleridge belonged to the "awkward squad." That Keats performed most of his literary work between the ages of twenty-one and twenty-four. That Johnson had peculiarities and touched all the fence posts as he walked along the street. That Pope was called the "wicked wasp of Twickenham." That Scott by his own unaided pen paid the debt of half a million dollars from motives of pure honesty, and that Goldsmith was for years a common tramp.

All such facts draw and hold a delighted attention which paves the way to a more critical study of English authors. Then, too, I have found it well to group literary characters, not alone as historians, poets, or novelists, but about a common center as friends. What a happy family may be made of the authors of Cambridge or Concord in our own country, and what child will not give attention while we speak of the Lake poets in their homes about West Cumberland? There, too, how much can be done along the line of regular work in all studies by the wise and discriminating teachers.

In the use of the reading books, how much better to read all the articles by our authors, with wise references and suggestions, than to follow the old page by page plan. This may be supplemented by other poems and prose selections, brought into the class by pupils, and by a wise course of supplementary reading of classics.

In this connection let me echo a thought of another (book publishers please take notice), that the time will come in the near future when a series of classics for children, with carefully prepared language lessons in connection, will supplant the present system of patchwork text books in reading for our grammar schools and possibly for the higher grades of our primary departments. How much geography is found in such little poems as this :

Great, wide, beautiful, wonderful world,  
With the wonderful water around you curled,  
And the wonderful grass upon your breast.  
World, you are beautifully dressed.

The wonderful air is over me,  
And the wonderful wind is shaking the tree;  
It walks on the water and whirls the mills,  
And talks to itself on the tops of the hills.

You, friendly earth! how far do you go,  
With the wheat fields that nod and the rivers that flow?  
With cities and gardens and cliffs and isles,  
And people upon you for thousands of miles.

Ah, you are so great, and I am so small,  
I tremble to think of you, world, at all;  
And yet when I said my prayers to-day  
A whisper inside me seemed to say:  
"You are more than the earth, though you are such a dot,  
You can love and think, and the earth cannot."

Where can we find words to give a child such an idea of a brook as in Tennyson's poem—

I steal by lawns and grassy plots,  
I slide by hazel covers;  
I move the sweet forget-me-nots  
That grow for happy lovers.

I slip, I slide, I gleam, I glance,  
Among my skimming swallows;  
I make the netted sunbeam dance  
Against my sandy shallows.

I murmur under moon and stars,  
In brambly wildernesses;  
I linger by my shingly bars,  
I loiter round my cresses.

And out again I curve and flow  
To join the brimming river,  
For men may come and men may go,  
But I go on forever.

Or perhaps better still the "Cascade" or "Cataract of Lodore." What a beautiful picture of a lake is this from the pen of Goethe:

"Over the waters are blinking  
Many a thousand star;  
Gentle mists are drinking  
Round the horizon afar.  
Round the shady creek lightly  
Morning zephyrs awake,  
And the ripened fruit brightly  
Mirrors itself in the lake."

What an impressive little sentence is this to be used in connection with the definition of an isthmus: "On over the isthmus out into the tide."

Who would speak of the desert without giving that fine poem of Pringle's: "Afar in the desert I love to ride"? Who speak of an island without saying that masterpiece, "The Purple Island"?

Attention may be called to Childe Harold at every step of European geography.

When Spain is the lesson have the children read "The Maid of Saragossa," and interpret by Napier's "Peninsula War" that line "Foiled by a woman's hand before a

battered wall." Coleridge's "Above me are the Alps" will render any lesson on Switzerland more impressive. What a picture of Venice is this from Childe Harold,—

"I stood at Venice on the Bridge of Sighs,  
A palace and a prison on each hand,  
I saw from out the wave her structures rise,  
As from the stroke of the enchanter's wand,  
A thousand years their cloudy wings expand  
Around me, and a dying glory smiles  
O'er the far times where many a subject land  
Look'd to the winged lion's marble pines,  
Where Venice sate in state, throned on her hundred isles,"

Does not this beautiful word picture of a wonderful city create in you a desire to study the entire poem? A snatch from the Rhine in the same masterpiece, or in Long fellow's "Hyperion," will create a like desire.

What like Mazeppa could represent the vastness of a Russian steppe? How the "Pipes of Lucknow" speak for Indian scenes, and what a picture of this country in its "season of sadness," in these lines (from the pen of Mrs. Judson):

"The wild southwest moon soon has risen  
On broad gray wings of gloom."

Who can estimate the value of this kind of work in helping to form a fine literary taste. I have followed at length this one subject as a sort of illustration. The same kind of work may be done in connection with other studies.

What an opportunity in connection with history. Almost every poet has sung of Rome, and almost every recorded historical fact has its glory in song. In Zoölogy there is the poetry and prose of life. In Botany "The meanest flower that grows can give thoughts that do often lie too deep for tears." The sciences, if taught from nature, too, may be embellished. The "music of the spheres" has been a suggestion to call forth poetic powers of the writers of all ages. Some of these have been the admiration of the literary world. Young people are always interested in and delighted with them. Listen to the song of the sun—

"The laughing Sun romped through the world,  
Shaking its long locks drenched with gold."

Some of the most wonderful creations of the Blind Bard were suggested by the stars, and in no way can we call attention to them in so forceful a manner as by the same means.

So at every step from primary to High School our literature may be woven into the life of the child and thus will the taste be cultivated which in its nice discriminations will throw out as unworthy and worthless anything which is low or transient.

You will bear with me a moment while I carry this line of thought one step further. Not only in the studies but at all times may the wise director engraft the beautiful and noble thoughts of our authors. A reference to a book here, a word about a poem there will send the pupil on a delightful journey through an entire book or masterpiece.

On a snowy morning when clouds are full of feathery crystals and when the children come from play with cheeks glowing and snow-covered garments why not give them word pictures from Whittier's "Snow Bound" or Bryant's "Snow Shower," or when



dark clouds gather about you and your little flock and the rain-drops fall thick and fast how suggestive will be a concert recitation of Longfellow's famous poem "The Rainy Day."

Has some fair child on a summer morning decked your desk with God's sweet flower blessings, "Thou stars of earth, thou golden flowers." How appropriate an extract from Ruskin or a song from Wordsworth.

And so I might go on, but perhaps enough has been said by way of suggestion and lest I weary you I will begin to look toward the end. Let me say that we cannot begin this work too early in the child's life. It was a little four year old who walking out with me one starry evening pointed to a bright star and said "Night dropped her sable curtain down and pinned it with a star." We can interest little ones with pictures of the authors and their homes. We can tell them stories about the great ones who with pen and work have shaped the thought of the age. We can teach them to love the beautiful pearls which have fallen here and there along the line of masterpieces, and then when they are a little older we can have them write out the Guide Analysis of poems, and the story in prose. We can set apart an hour a week in our schools for the verbal reviews of the library books which pupils draw and read. These and a hundred other things we may do, and thus step by step almost unconsciously will the taste be formed, and the good work carried on which will lead the mind in time to study in a most critical way that which is most strong and delicate and beautiful in literature. There is a work for us to do along this line, fellow teachers. Let us not shrink from it nor fear for lack of material with which to work. There is no limit to what can be accomplished and the means at hand is abundant.

"The kingdom of my father," said Cyrus to the Ten Thousand, "extends from the south where men cannot live on account of the heat to the north where men cannot live on account of the cold, so that I do not fear this that I may not have what I may give to my friends but that my friends may not be enough on whom to bestow them."

President L. R. Fiske, of Albion college, said:

*Mr. President,*—I am in hearty sympathy generally with the positions taken in the paper, and thus far in the discussion. The worth of good literature is apparent. That there is a sad lack of it as judged by what is commonly read by the young, is also evident. The vital question, therefore, is this, how can a taste for good literature be more widely cultivated? The Sabbath school and the public school sustain a very close relation to this subject. I think the management of our Sunday school literature is justly liable to severe criticism. The selections of books are very largely objectionable. These books are not vicious, but in many cases they are pernicious in that they foster a taste for reading that is mentally relaxing, that unfits the boy or girl for serious intellectual work. Aside from giving advice, the teacher in the public school can do but little in determining the choice of books to be read. If each school had a well-chosen library from which the pupils made their selection of books, such a supervision could be exercised as would give promise of desirable results. Much is said—and I do not know what else can be said—in favor of supplying wholesome literature that is attractive. It seems to be purely a question of attractiveness. And in this, as a rule, the worse has the advantage of the better. Biography, if genuine, is not as exciting as fiction. Science cannot be clothed in as showy a dress as scenes in romance. And in the endeavor to get the attention of the young, and engage it in lines of thought which are instructive, is there not danger that they will gain the mental habit of being borne

along by the enchanting imagery instead of acquiring a habit of research for truth's sake? The great problem is how, in connection with the attractiveness of literature that will draw in the right direction, there can be developed a subjective power and mental trend to grapple the hardest problems of thought, and become a hero in thinking. That which is needed is that the student shall become a self-reliant vigorous thinker. The question awaits solution.

## AN INQUIRY ABOUT SOME PEDAGOGIC PRINCIPLES.

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BY PROF. DANIEL PUTNAM, STATE NORMAL SCHOOL.

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Profitable discussion pre-supposes several conditions. Among these are an honest desire to discover truth, freedom from the repressing weight of mere authority, and an agreement as to the extent and limitations of the propositions under consideration, and as to the meaning of terms. In this presence it will be only courteous to pre-suppose a hearty love of truth, and the temper of the times is a sufficient guaranty against an undue deference for authority. It will hardly be safe to affirm agreement as to terms and propositions. A very cursory reading of the popular educational publications of the day impresses one with a conviction, almost painful, that the words "pedagogic principles" do not have the same meaning in the minds of different writers, and the still more painful conviction that in the minds of some quite prolific authors they have no definite and clearly limited meaning. Harm has come, and is daily coming, to earnest but inexperienced teachers from this diverse, careless, and confusing use of terms. They are taught that principles are safe guides, unerring, infallible. They are told to follow where principles lead and the best of results will be sure. Somebody has very aptly described "a confidence born of limited knowledge." The confidence reposed in many of the so-called "pedagogic principles" has, one may fear, a kindred origin. It is little less than wanton cruelty to disturb the restful faith of childhood, or even to dispel that ignorance which, if not itself bliss, is, in some cases, the only possible substitute. But truth has rights which are entitled to a measure of respect.

Through carelessness or lack of discrimination general principles of the highest value and importance are confounded with petty maxims; and insignificant maxims are elevated to the high rank of universal laws. To illustrate this I select a few from a long list of "principles" found in very excellent publications issued for the instruction of young teachers.

1. "Activity is a law of childhood.
2. "Cultivate the faculties in their natural order—first form the mind, then furnish it.
3. "Begin with the senses, and never tell a child what he can discover for himself.
4. "Let every lesson have a point, either immediate or remote.

5. "Develop the idea, then give the term.

6. "Proceed from the known to the unknown—from the particular to the general—from the concrete to the abstract—from the simple to the difficult.

7. "First synthesis, then analysis—not the order of the subject, but the order of nature."

Some of these, as the first and the first parts of the second and third, state by implication rather than in regular form, general principles; others, as the fourth, fifth and sixth are simply maxims, or subordinate principles of greater or less practical value, and of wider or narrower application; a few, as the latter parts of the second and third and the whole of the seventh, may very easily become misleading and consequently positively mischievous. Under existing conditions of educational theories and practices we shall, therefore, do ourselves valuable service by fixing at least within our own minds some tolerably well defined "metes and bounds" within which so-called "pedagogic principles" shall be confined, so that they shall not mean everything or anything or nothing, as the case may be. In the present unsatisfactory state of educational science it would be almost unpardonable presumption if one should even seem to suppose himself able to solve the psychological problems and to answer the practical questions involved in the work here suggested. The necessary brevity of an essay will compel the use of a somewhat dogmatic style of treatment and speech. Let it be distinctly understood, however, that all conclusions here reached are only of a preliminary character, subject to revision whenever the progress of pedagogical science shall afford clearer light and fuller knowledge.

The science of pedagogics, so far as it has been formulated, is composed mainly of deductions from psychology, the general science of mind, and from the auxiliary sciences of logic and ethics. Of necessity it lays physiology under tribute, and, to a less degree, æsthetics. Some of its principles may be reached, or at least verified, by induction.

Every science seeks first to discover the phenomena, the facts, within its province. It then proceeds to examine, to analyze and classify these phenomena. When the discoveries and groupings have been measurably completed, so that the phenomena begin to assume logical form and consistency, the broadest possible affirmations are made concerning them and concerning the relations existing between them. These affirmations constitute the fundamental truths or first principles of the science; and those which affirm the relations of different phenomena and of different classes of phenomena to each other are usually called laws. The terms principles and laws are often employed interchangeably, but always to denote very general, if not universal truths.

Such principles and laws of mind formulated by psychology constitute, as just stated, the basis of the science of education. Subordinate truths and laws of limited application may be deduced from the fundamental laws, but careful distinction in all discussions should be made between the primary and fundamental and the secondary and subordinate. The lack of such discrimination has brought some just criticism upon certain educational principles so-called, which are of practical value when applied within their own proper province, but which are worthless or positively harmful when carried beyond their natural limits. It might be of service in preventing confusion, if the term principles were confined to the far-reaching general laws, and the term maxims were employed to denote those of limited application. Established general laws of mind are few; maxims are abundant.

Among the few general truths from which pedagogic laws are deducible is that of *the regularly progressive development of the three typical forms of intellectual activity*. The first years of childhood are characterized by the special activity of the senses through which the mind becomes possessed of the raw material of knowledge. A little later the representative and reproductive faculties, the memory and imagination, exhibit peculiar vigor. By these the products of sense-perception are grasped, as it were, and held ready for use. And, finally, orderly and fruitful thinking comes under the names of conception and judgment and reason. It would be a grievous error to suppose that the senses only are active in infancy and childhood. When the first two successive sensations are felt, compared and discriminated, memory and judgment begin to act. It remains true, however, that the predominating activities of the mind succeed each other in the order named, and that from this fact important pedagogic principles are naturally derived. At each successive stage of development teaching in its type and character, must conform itself to the mental condition of the pupil.

Another fundamental and fruitful truth is that *exercise, in form of self-activity, is a primary condition of all development and training*.

A third truth, equally comprehensive and equally prolific of educational inferences and deductions, is that *the materials of knowledge, found in the various branches of study, properly presented, either to the senses or to the representative powers, will always excite this necessary activity*.

These three principles make us acquainted with the order, the condition, and the means of growth. The work of the school-room must take these into account and fashion itself according to their demands. From these may be derived maxima, or principles of limited application for elementary teaching and also for higher instruction. The following, among others, have been formulated for elementary teaching:

1. "Observation before reasoning;"
2. "The concrete before the abstract; sense-knowledge before thought-knowledge;"
3. "Facts before definitions or principles;"
4. "Processes before rules;"
5. "From the particular to the general;"
6. "Things before words; the thing signified before the sign;"

Similar maxims may be easily put in form for more advanced instruction. But, in both cases, these and kindred maxims merely indicate the predominant characteristics of the work to be done and of the methods to be employed. The child observes much more than he reasons; he deals with the concrete more than with the abstract; his sense-knowledge is greatly in advance of his thought-knowledge; he masters particular objects more readily than classes of objects. Nevertheless he reasons, and thinks, and gets notions of classes after an imperfect and crude fashion. He proceeds, for the most part, inductively, but does not hesitate to try his hand at deduction. The teacher of advanced students never entirely discards observation, nor ceases to employ the concrete; he continues to use, in some branches of study, sense-knowledge very largely, and to proceed, for a time, by the method of induction. The truth needs to be more distinctly recognized that no broad line of separation can be drawn between elementary and advanced principles and methods of instruction. The differences between them are marked and are of the highest importance, but they are mainly, if not altogether, differ-

ences of degree rather than of kind. No other conclusion is possible unless the mind of the child and the mind of the man are unlike in nature.

We have not yet, however, reached those truths of psychology from which the most definite and practical principles of pedagogy are deduced. The general laws of mind of which I have spoken indicate certain differences in respect to the raw material of knowledge, if this form of expression is allowable, to be used in the successive stages of the child's development. At one period this material may consist chiefly of the concrete, the particular, of facts and processes; at another mostly of the abstract, the general, of laws and principles. They help to determine the matter to be presented and the order of time in which the presentation shall be made, rather than the manner of conducting the process or of dealing with the mental activities which the presence of material of observation or thought has excited.

In order to formulate general and definite laws for the proper presentation of subjects of instruction to the mind of the learner, at any stage of his progress, it is necessary to understand clearly those peculiar and primary modes of mental activity which Mr. Bain calls "The great functions of the intellect," and Mr. Sully, "The fundamental intellectual operations" or processes. Those terms are employed, I suppose, to designate a few forms of psychical action into which all the apparently multifarious activities of the soul may be resolved "in an ultimate analysis." They appear in all conscious mental phenomena, alike in perception and in the higher processes of thought. They are common to infancy and maturity. They characterize, with only differences of degree and distinctness, the first mental activities of the child and the latest and profoundest generalizations of the philosopher. If this be true, the possibility of a psychology peculiar to childhood disappears, and a good knowledge of environment and of general psychical laws will enable us to estimate, with practical accuracy, both the character and amount of "the contents of children's minds."

Granting the existence of these few fundamental, all-pervading activities of soul, we may anticipate, at no distant day, the formulation of a very limited number of general "pedagogical principles" fairly easy of comprehension and not difficult of application. In this direction, probably, lies the path of educational progress out of the present "confused condition of partial apprehension" into the happy state of clear and complete "comprehension."

I am not unaware of the danger involved in presuming to question the deliverances of recognized authorities, but intelligent consensus of opinion can be reached only through the fullest freedom of discussion. It will be permitted, therefore, to entertain, with some diffidence, a doubt whether Mr. Bain and Mr. Sully have given us the best possible enumeration and description of these fundamental psychical activities. It may be that the doubt arises from the nomenclature employed rather than from the ideas which they intend to express. Mr. Bain makes these "functions" or activities three, discrimination, agreement, and retentiveness. Mr. Sully agrees with Mr. Bain in respect to discrimination and agreement, which he names assimilation, but questions the propriety of putting retentiveness into the same category. In this he seems to me to be evidently in the right. Retentiveness, using the term with its common signification, involves no conscious form of mental activity, but is rather, as Mr. Sully says, a condition of continuing to know, or, perhaps, of knowing at all. It is apart from the immediate purpose of this paper to enter further into this discussion. It will be

possible, at this time, only to state, in a brief and dogmatic way, my own present conclusions in respect to these fundamental activities, holding the conclusions subject to future and liberal revision.

1. First, in what form or condition does the mind receive the materials upon which it exercises its activities? Is there a general law in respect to this? a law holding equally good for the child and the man? holding equally in respect to objects presented through the senses and in respect to subjects which are addressed to the powers of imagination and conception? If there be such a law, then from it may be drawn a "pedagogic principle" of a general character and of universal application.

Hamilton says: "Perception commences with masses." The object to which attention is directed may be large or small, a whole man or his face, or his eye, or the pupil of his eye, but whether large or small it is the whole mass of something. The resulting notion must be a confused and indefinite one, composed of an aggregation of precepts, many of them partial and imperfect. "In proportion as the object is larger and more complex, the attention can of course be less applied to any part of it, and consequently our knowledge of it in detail will be vaguer and more imperfect."

This truth is too obvious to justify extended remark. Consider for one moment the actual condition of a young child introduced for the first time to the world as it is. The opening senses are instantly and simultaneously affected by a confused multitude of impressions. Through touch and sight and hearing a whole crowd of external objects and influences force themselves, at the same instant, upon the attention. The mind must be filled with the most various sensations mingled together in the utmost disorder. Nature, if one may employ this much abused term to denote the sum of all surrounding conditions and circumstances, always presents itself and its boundless variety of material of knowledge in this form of confused and unclassified masses or aggregates.

It would not be difficult to show that the same fundamental form of activity manifests itself in the action of all the so called faculties through which the mind lays hold upon knowledge. But the narrow limits of a brief essay forbid us to enter upon a field so broad and yet so attractive. It only remains, under this head, to say, that since the mind naturally grasps objects and subjects of knowledge and thought in the form of aggregates of wholes, they should be so presented by the teacher. This appears to me to be the first fundamental and general principle of pedagogy. It may easily be misunderstood and misapplied, and made to seem absurd and even worthy of ridicule. It would require a whole chapter to illustrate its applications and its apparent though not real limitations.

2. The second inquiry is whether, having received these aggregates, the mind proceeds to deal with them in a way essentially the same always and everywhere, so that here also a general law can be formulated. Is there a mode of mental activity so universal that it can properly be regarded as a "function of intellect," or a "fundamental operation" of the soul?

Hamilton says, "Having first acquired a comprehensive knowledge of anything as a whole, we can descend to its several parts, consider these both in themselves, and in relation to each other, and to the whole of which they are constituents, and thus attain to a complete and articulate knowledge of the object. We decompose, and then we recompose. But in this we always proceed first by decomposition or analysis."

"Now, this is what appears to me to take place with children: They first know, that is, they first cognize the things and persons presented to them as wholes. But wholes of the same kind, if we do not descend to their parts, afford us no difference, no mark by which we can discriminate the one from the other." This descending from the whole to parts, from the aggregate to its elements, is simply a process of discrimination, of sorting out and placing together things which are alike, and placing apart things which are unlike. With all due deference to the authority of Mr. Bain, and of those who follow him, I am compelled to the conclusion that there is only one fundamental operation of intellect here. The discovery of differences and of likenesses must go on together; they are only parts of one process. This fundamental, universal physical activity is properly named "discrimination."

This, then, must be accepted as another general "pedagogical principle," that the mind, in elaborating or thinking "proceeds from aggregates to elements," "from wholes to parts." This necessarily involves a progress from "the confused to the definite," from the shadowy whole of first perception or representation to the clearly bounded whole of recomposition. This method appears to be common alike to the early and only half conscious mental efforts of the young child, and to the most productive efforts of the most mature thinker.

3. There is one other "function," or "fundamental perception" of intellect, the importance of which is sufficiently recognized in a general way, but which has not yet been quite clearly described or appropriately named. It is nearly related in character to the "retentiveness" of Mr. Bain, and makes possible that form of mental activity commonly called memory. It is not retentiveness or memory, but the ever active "function" of mind which gives birth to these faculties, the underlying law of which they are the most obvious manifestations.

Attending all the mental activities by which knowledge is acquired and digested, there goes on a process of adhesion, or fastening together of ideas, so that, in the future, whenever one idea appears in consciousness, another or many others also appear. This process takes place equally while we are perceiving, conceiving, imagining, or judging, and is, for the most part, an unconscious one. The so-called "laws of association" are merely statements of the apparently different forms in which this fundamental operation manifests itself, and of conditions which seem to render its action more or less effective. Hamilton has discussed these manifestations with masterly acuteness of discrimination and analysis.

Provisionally this fundamental operation might be named adhesiveness. It is not the purpose of this paper to discuss further the nature of this "fundamental operation" of mind, or even to attempt to prove the existence of such an operation. Its existence is simply assumed, and its importance affirmed. It remains for some student of psychology and of pedagogics to formulate principles of pedagogy which shall fully recognize the importance of this underlying principle, and which shall be of practical value to teachers in the presentation and treatment of topics of study.

Our discussion thus far has been general in its character, too general, I fear, to command the attention and interest to which the subject, though not its present treatment, is entitled. The remaining time allotted me will be used in an attempt to illustrate how the mind naturally "descends from



aggregates to elements," in passing from a state of "confused apprehension" to one of "definite comprehension," or to employ more commonplace and more intelligible terms, in attaining clear and definite knowledge of any matter presented to it. The subject matter, in the illustration, is purposely addressed to the reproductive and representative powers rather than to the perceptive faculties. The apparent difficulty of the process is increased by an increased complexity in the mental aggregate, but a much wider field of observation is thereby opened, and the value of the illustration, if it shall have a value, will be correspondingly increased. An opportunity will be afforded to refer to the previously mentioned "pedagogical principles," and, incidentally, perhaps, to some "educational maxims."

I read a few lines from book III. of *Paradise Lost*:

" Thus with the year  
Seasons return ; but not to me returns  
Day, or the sweet approach of even, or morn,  
Or sight of vernal bloom, or summer's rose,  
Or flocks, or herds, or human face divine;  
But cloud instead and ever-during dark  
Surround me, from the cheerful ways of men  
Cut off, and for the book of knowledge fair  
Presented with a universal blank  
Of nature's works, to me expunged and rased  
And wisdom at one entrance quite shut out."

The process of reading these lines is apparently a very simple one. The eye recognizes certain characters called letters, grouped into words so-called, and these again grouped into sentences. The vocal organs utter certain sounds and combinations of sounds which these characters are said to represent. We are so familiar with this that, if it ever seemed wonderful, as it may have done in early childhood, it appears now very commonplace. Yet the simultaneous activity of the complicated apparatus of vision, of that strange power, the will, and of all the muscles whose marvelously rapid and varying movements are necessary to the production of articulate sounds, presents an aggregate of phenomena by no means easy to comprehend or even to number. These phenomena are partly physiological and partly psychological, and they suggest problems which science has thus far been quite unable to solve.

The most wonderful elements in this collection of phenomena still remain to be considered. As I read or listen I am conscious of a mingled and seemingly confused mass of purely psychical activities, and of products of these activities. The mind is crowded full of various kinds of feelings, images, ideas, notions, called up into mental view by the sight of the characters on the printed page, or by the uttered sounds of the reader. The fact is so familiar that its strangeness has ceased to excite curiosity or to provoke attention. How have these lifeless characters, these mere black marks impressed upon paper, come to have power to excite the soul to such vigorous and multifarious activities, to kindle the fires of emotion, to paint pictures of visible things not immediately present, and to create notions of things invisible and intangible. The marvels of magic and necromancy are more than equaled here without a conscious taxing of faith or an appeal to unreasoning

credulity. Aladdin with his lamp never did anything more full of surprise and wonder.

In some way words and things, words and the images and ideas of things, words and general and abstract notions, have become so united, so much parts of one whole, that the sight or the sound of the words instantly summons up into mental vision crowds of images and ideas and notions of things visible and invisible to corporeal seeing. We make a statement of this fact and call it a law of mind; and, with something of self-satisfaction, appear to suppose we have fathomed the mystery and solved the problem of the union of signs and the things signified, of symbols and the things which they symbolize. The thing which we have really done is to write down a truth taught by consciousness and observation and reading, and to dignify it with a name. It is not matter of reproach or blame that we have gone no further in this direction. For just at this point we reach the limit of absolute knowledge. Beyond lies the realm of conjecture and supposition and theory, where imagination and fancy and dogmatism range at will. This territory is free and open to exploration and investigation.

This wonderful result has come to pass through that primary "function of intellect," or "fundamental operation" of mind which has been named "adhesiveness." It is worthy of remark in passing that upon the fact that external signs and symbols addressed to sight, hearing, and touch, may become so inseparably bound up with psychical states and activities into aggregates that the presence of any portion of the whole will usually cause the immediate reproduction of all the other parts, depends the possibility of the formation of artificial languages, if not also the existence of what is called natural language. To this adhesive function of mind more than to any other power the young child is indebted for his early acquisitions in knowledge. For a long while the child is doing little else than supplying himself with sound and sight symbols of the objects, acts and qualities which he observes. He is continually "seeking for signs." Learning to read is only a somewhat systematic extension of this process of fastening together symbols and mental activities and the products of these activities.

By this most wonderful law of adhesion the sight or sound of the name John Milton instantly pictures in the "presence chamber" of the soul of one who is familiar with his life and works, a blind old man with his daughters sitting beside him, or else it opens to the mental vision the pages of that immortal poem from which the beautiful lines I have read are taken.

Let us continue the analysis of the complex aggregate of thought and feelings called up into consciousness by the reading. The unpracticed student of psychical phenomena may incline to affirm that the only intellectual activity going on, as he reads or listens, is the formation of new and original mental images and notions of the objects and acts named, in the order in which they are presented. This is, apparently, a single and simple process, not unaptly compared to the unrolling of a panoramic picture, or still better to the easier effort of gazing upon such a painting when unrolled by another. This mistaken affirmation will be withdrawn after a moment's reflection. The mental activity, though familiar and easy, is still quite complex in its character. The words are merely signs and symbols, and they are signs of only those things which have been previously learned and associated with them. While the words are observed or uttered the mind can picture nothing absolutely new, except selections and combinations, unless these signs are

loaded with additional meaning by explanations and illustrations in connection with their presentation. This process of addition is constantly, though often unconsciously, going on in the case of children, but in mature life it is much less frequent.

As the reading begins and proceeds the first mental act, after the preparatory and accompanying one of attention, is that of reproduction. As each word, or combination of words, is uttered the associated image, or notion, presents itself in consciousness. If the association is perfect the reproduction is easy and instantaneous; if imperfect, the reproduction is accompanied by a conscious and sometimes painful effort. Representation, that is, the arranging into right form and order of the reproduced material, goes on simultaneously with the reproduction. The two processes, though separable in thought, are in fact inseparable, and may be regarded as one.

Close inner observation reveals still another attending form of mental activity. As the representations come into view, there is at once an affirmation or denial that they are accurate and adequate; that is, that they answer fully and in all respects to the recollection of the associated objects, images, and ideas. This act of affirmation or denial involves comparison, and is a function of the judgment.

This whole complex process of reproduction, representation, and recognition is generally assigned, without examination or separation, to that aggregation of activities known as memory.

Directing our attention now to these recovered products of mental activities, we discover marked and important differences between them; although they may all be grouped together under the somewhat indefinite and disputed name of "concepts." Most of them are representatives of objects of perception through the sense of sight. Such representations only can, without doing violence to the ordinary use of language, be called "images" or pictures.

A little closer internal observation discloses the fact that we can form distinct and sharply defined "images" of individual objects only, or of a group of individual objects. Representations of objects indicated by common and abstract terms, such as bloom, rose, face, cheerful, fair, etc., may be called "notions." It will be discovered that whenever an effort is made to fashion a distinct mental image of that which is expressed by the general term "rose," the representation loses its general character and becomes individualized; that is, takes the form of some particular rose. The same will be found true of the representations associated with all common names. The notions symbolized by purely abstract terms, such as sweet, can not be individualized. They refuse to assume definite form unless made concrete.

It is impracticable within assigned limits to carry further this process of "descending from aggregates to elements." We should finally in this case, as in every other, reach such a degree of definiteness, and only such a degree, as our previous acquisition and association of ideas render possible, and the character of the recomposed whole would be determined by the character of the elements reached in the analysis.

In the example here employed, I have had two objects in view: First, to afford an opportunity of observing how the three great fundamental operations of intellect enter into all the various activities of mind, and how, of necessity, we are compelled to "descend from aggregates to elements" in reaching definite knowledge; and, second, to suggest one of the most fruitful

and satisfactory modes of pursuing the study of psychology by those who already have some acquaintance with the subject.

#### DISCUSSION.

In connection with the discussion of the paper "Some Pedagogic Principles and Their Application," President L. R. Fiske, of Albion College, said :

There are some exceedingly valuable suggestions in Prof. Putnam's paper. There is surely an order of mental operation in cognition which we must follow, and it is important that we clearly understand this order. Simple apprehension of the object first, special act of attention immediately following, this resulting in the analysis of the whole, and then the synthesis of parts restoring the whole, which whole at first was only *apprehended*, but is now understood, this is the order and the process of cognition.

I suppose that one of the special objects of the paper is to lay down principles which rightly applied would determine to a considerable extent the true order of work in our courses of study in schools and colleges. At first there must be more of the empirical and as years progress in study, and mental development increases, there will be relatively more of the rational and less of the empirical. At first the child learns principally facts, afterwards, in an increasing ratio, the explanation of facts. Hence, the kindergarten work for children—either in form or principle—but as years pass on, a continuous increase of the reflective. Early life is the best time in which to study language, especially for success in getting the vocabulary. It is also true that the study of nature should be commenced at as early a period as possible, for it is a great object lesson, and in childhood the senses are the principal medium of knowledge. Elementary science at the beginning, then science that is more comprehensive and profound, and this to be followed by the philosophy of the same, is an order clearly pointed out by the constitution of the human mind and our relations to the universe of truth. Teaching perverts, or at least is crippled in its work, unless it conforms to the laws of mind.

# KINDERGARTEN WORK IN THE PRIMARY SCHOOL.

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BY NINA C. VANDEWALKER, CALUMET.

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Our knowledge of the nature of man determines the aim of life and of education; hence the recognition of man as an organism, subject to the laws of organic development, is a turning point in educational history.

Before man was looked upon in this light but little attention was paid to early education. Psychology and philosophy had occupied themselves with the grown man only. But growth is complete in the adult, hence he furnishes no clue to the principles of development. With the idea of growth, the child became the object of study, for in him lay the solution of a problem of great importance to the race.

The principles of growth as applied to the human being yielded but little fruit before the time of Pestalozzi; and by his recognition of the instincts of childhood as the basis on which education should rest, he laid the corner stone of modern educational science.

To gain a knowledge of the operations of mind development, Pestalozzi studied the laws of the physical system; and, as in the order of nature, exercise—the use of power acquired—is as necessary to complete development as the food which produces it, the same must be true of the growth of mind.

If education is, as it must be, the generation of power, the power itself must serve some purpose in the child's development, for nature wastes no force.

In the process of growth, then, Pestalozzi recognized two distinct phases: the receptive, that which concerns itself with nutrition; and the expressive, that which is concerned with exercise, action of some kind. The laws that govern the first of these were clearly enunciated by Pestalozzi. The true relation of the two, and the discovery of the laws on which the second is based, was reserved for his successor, Froebel.

The productive or creative phase of development occupied the greater share of Froebel's attention. He saw that in the history of the race, doing preceded knowing, and art, science; and he held that this order should be repeated in the individual; for doing gives the necessary and sure conditions of knowing.

He recognized also that doing has a higher office. Science is the outgrowth of art, but until the principles of science are understood, art is incomplete

and progress merely accidental. Doing gives knowledge of a certain kind, sense perception, the importance of which cannot be over estimated; but it is a knowledge that directs the mind upward to a higher knowledge—the recognition of laws and principles.

Is knowledge, then, the end and aim of life? Assuredly not, but rather a means to the ultimate end, action in harmony with recognized law.

These distinctions in the nature of activity Froebel kept clearly in mind. Through action comes knowledge, through knowledge action of a higher order, creative action.

The law of creative activity was the next object of Froebel's thought. He saw that the mind is first awakened by contrasts, *i. e.*, things opposite in qualities. Why should not the same law of contrasts govern the synthetic processes of mind? In the discovery of this, the law of opposites as the law of constructive activity, we have convincing proof of Froebel's deep insight into the soul of man; but in the invention of the gifts and occupations of the kindergarten we see the final expression of his genius.

That the activity of childhood should be utilized in his development, Froebel considered a fundamental truth; but this activity should be the spontaneous activity of play. Hence the means of educating the young child must satisfy the wants of his intellectual nature, and at the same time conform to all the laws of his being.

In the gifts we find the fundamental truths of nature embodied in logical sequence, and in such a way as to produce unmistakable impressions upon the consciousness of the child. His impulse to do, to analyze, is gratified, for the gifts by their character invite experiment and discovery. With these and with the occupation material he can express himself through his creations at every step, completing and fixing by synthesis the knowledge his analysis gave him.

The truth of Froebel's system is shown in the happiness it gives the child. There can be no contentment without activity, that is development of the faculties. Creative activity, through the concentration it requires, develops not only originality and self-reliance, but a moral stability, an inward collectiveness not otherwise attainable. But the moral benefit extends yet farther. Madam Von Buelow says: "By leaving a higher, a mental want unsatisfied, we cause a lower, a merely sensuous one to take its place."

If this is true, its converse must also be true—that the cultivation of the higher nature prevents the growth of the lower.

The old education concerned itself with the intellect only. The aim of the new is the development of the whole being, and upon this Pestalozzi laid great stress; but as his work pertained more particularly to the development of the intellectual, the receptive faculties, he has exerted a stronger influence upon the education of the present, which concerns itself still chiefly with intellectual culture, than has Froebel, though the latter represents the broader and more complete truth.

The world will never outgrow the principles of Pestalozzi, for they contain the essence of the later truth; yet if we read the signs of the times aright, the distinctive features of Froebel's system are destined to play the more important part in the education of the future.

That these principles should be more generally recognized is a conclusion to which we are rapidly tending; and this conclusion has been reached, not by a course of reasoning, but by a study of the results of a purely intellectual

development. Intellectual culture has, indeed, made us a nation of intelligent people, but it has not made us a skillful people, for our leading industries are in the hands of foreigners. Neither has it prevented national and individual corruption, and social evils of the gravest character. As long as labor is considered degrading, as long as rings govern instead of the people, and sharpness is considered a better recommendation than rectitude, there are still higher levels to reach.

The reaction against purely mental training, the feeling that character rather than knowledge should be the aim, and that the school should bear a closer relation to the work of life, is daily growing stronger, as is seen in the multiplication of technical and manual training schools, and the interest on the part of the public in the manual training question.

As a cause is illustrated in its effects, the kindergarten, and the educational principle it embodies, is more clearly comprehended after a study of the manual training problem. Says Chas. H. Ham, of Chicago: "As the child is father to the man, so the kindergarten is the father of the manual training school. The kindergarten comes first in order of development, and leads logically to it. The corner stone of both is object teaching. In both it is sought to generate power by dealing with actual things in connection with ideas."

Whether the kindergarten will gain from the narrower views of some of its new supporters is a question; but it will at least gain in the attention of a large class of people who would hardly have studied it on purely educational principles.

The influence of public opinion in favor of a more practical education is felt by all classes, and this awakening of public interest is bringing about the most excellent results. In the light of the kindergarten the people understand true education, and more than ever before do they demand higher aims and better methods in the schools.

The contrast between the work of the kindergarten and that of the ordinary primary school is so marked as to need no comment. The total neglect of sense culture; the non recognition of the child's desire to do; the failure to awaken the inner and better nature; and the almost exclusive attention to rote work and memory training; these are radical defects in the schools that the thinking public and the conscientious teacher recognize alike, and the very things in which the schools are lacking are the things on which the kindergarten lays the greatest stress. The interest in the subject on all sides, and the eagerness with which the kindergarten methods are being adopted prove beyond a doubt the dissatisfaction with the methods of the present and the recognition of the kindergarten as the remedy.

And who can estimate the effect upon the children in our schools, in the happiness and inspiration it would give them! Have you not felt discouraged, teachers, that you were feeding your little ones husks only, because you had no real food to give them?

The superintendent of the Milwaukee schools says in regard to this: "There are thousands of little children in our schools whose greatest need is nursery attendance, who sit waiting in constrained and unnatural positions, in narrow seats and ill-ventilated rooms, presumably doing grade work, but in reality waiting until they are mature enough in mind and body to begin with profit the work of instruction." To such the kindergarten work would be an incalculable blessing.

The superintendent of the Boston schools says also: "There is no doubt in my mind that our school system would gain much in efficiency and force if there were kindergartens in connection with every public school through which the children should be required to pass before entering the primary school. The teacher could then take them where the kindergarten left them and go right on. Much would be gained in this way, but more still would be gained by imbuing the teachers and the teaching in the lowest grades with the spirit and methods of the kindergarten. Our next step forward is to establish the kindergarten as a part of the system of public instruction, and to modify our methods accordingly."

This has already been the subject of experiment in several places with highly satisfactory results, and from present indications its final incorporation into the school system is but a matter of time.

"But," you say, "the kindergarten is an organic whole. Will not its unity and hence its value be destroyed by breaking this chain of connection?" Experience has not shown this to be the case, and by their adaptation to differing circumstances, the vital truth of the principles on which the kindergarten is based is more clearly demonstrated.

The question of incorporating the kindergarten into the public school is no easy one. The aims and methods of the two are in such striking contrast that one or the other, or both, will need to be materially modified before they can unite to form a complete whole. Face to face with the problem we realize something of its difficulty, and at the outset we meet with this obstacle. Whether or not the primary school be preceded by a kindergarten, the ultimate success or failure of the work as a part of the school system must rest with the primary teachers. Are they as a class worthy of the trust, and if not, why not? Why do the first-class grammar and high school teachers outnumber the primary teachers of equal ability at least ten to one? Is it surprising that the best teachers are found in the higher grades, when the primary school is so often considered the lowest round in the professional ladder from which the teacher mounts upward as fast as circumstances will allow? There are many earnest, conscientious teachers who remain in the primary work in spite of this spirit from their love of the little ones, but we cannot hope for the best results in the primary grades, nor for the success of the kindergarten movement, until the primary work can secure and retain more of the best professional talent.

Without teachers of ability, the first condition of success is lacking. Another difficulty is found in the stress laid upon the time element in most courses of study. System is indispensable to success, but the real end of education should be a higher object than conformity to a system, no matter how excellent. Is not this real aim often lost sight of in the necessity of doing a certain amount of work in a given time?

As long as a teacher's success or failure is based upon the average of her class rather than upon the quality of her work, we will have cramming and not real education. It takes time to develop a child symmetrically, so that he may reach a given point without forcing, or straining one set of faculties at the expense of the others, a much longer time than the school supposes, but the teacher has ordinarily so little freedom that she has no choice but to continue the forcing process.

These and other difficulties faced and met, what then? Should we have the kindergarten as a whole, and if not, how much of it, and what part?



How much time shall we give to it, and what course shall we pursue? To what does it all tend, and are the results in proportion to the additional trouble and expense?

These are questions in the solution of which time and experience must come to our aid. That the kindergarten as a whole should, if possible, precede the kindergarten work in the school, no one will deny, but the former condition is not indispensable to the latter, in fact the necessity of the kindergarten work in the school is all the greater if there is not a kindergarten at the foundation.

There is much in the kindergarten that the school does not need and cannot use; and there is also much that is indispensable to its highest success, though the use to which the material is put will necessarily differ with the circumstances. As the child has gained the ideas which underlie the gifts before entering school, their chief objects, if used at all, is to form a basis for the classification of this loose, unsystematic knowledge. Of the synthetic process, the application of this knowledge through the occupations, the child knows nothing; and in this, the joy of creating, lies one source of the wonderful effect of the kindergarten upon the mind of the child. Hence the occupations are the most needed in the school, and they are also especially adapted to it, as furnishing an opportunity for work or play with an educative purpose, which, while conforming to law, is yet the free expression of the child's own thought. In this development of originality and independent thought on the part of the child lies one of the strongholds of the kindergarten system in the minds of the people.

The proportion of time given to the kindergarten work in the school must vary with the age and advancement of the pupils, and also with the skill of the teacher and the variety of the materials. The first few weeks of the primary work need to be given to it almost exclusively, and for the first year the time should be divided about equally between it and the regular school work. From that time on the school work proper will claim the greater share of the time. Do you say that the time is needed for other things? Rightly understood the kindergarten work economizes both time and mental force. Nature has fixed a limit to the absorbing power of each set of faculties. As play, the kindergarten work serves a valuable purpose in relaxing the strain made upon the minds by the school work. But while this play rests one set of faculties, it at the same time develops another. By having alternate periods of kindergarten work and school work, the child's whole mental force is utilized without exhaustion, and it serves as a physical as well as an intellectual benefit. Besides these regular periods of kindergarten work, at which time it should be under the direction of the teacher as much as any recitation, much of the busy work may be kindergarten work, but this should be either reproductive or original work based upon principles previously developed. All the constructive work should begin in imitation and should become more and more independent until it reaches the point of free invention.

The question of a course of kindergarten work is one that presents no little difficulty. The gifts and occupations follow each other as parts of a complete whole, and each gift has its accompanying occupations which are specially adapted to impress the ideas contained in the gift, and to give the child control over some new material. In the best kindergartens, however, the children are not confined to one gift or one occupation, even at the begin-

ning. It is evident that we cannot take a child "through" a gift, as we would through a first or second reader, for each one represents a truth of nature that is never completed, but reappearing continually in old and new combinations. Still less can we "finish" an occupation, for this gives skill in handling material, and practice in applying knowledge, and these are needed for all.

As to the methods of procedure there is a difference of opinion; some claiming that each gift and its accompanying occupations should be taken up in the regular order, and the work be confined to each for some length of time before another is commenced.

Others, among whom is Supt. Hailmann, claim that we should follow nature in her diversity, and give the child any occupation fitted to his intelligence, even though he does not at the time see the connection between the contrasts presented.

The latter is unquestionably the broader view; but it makes the question of a course of work more difficult, and its application requires more knowledge of the philosophy of the kindergarten on the part of the teacher. It gives a broader development, however, and gives the pupils in the first grade a greater variety of materials with which to work; for, accepting the first view, we could not logically give them the tablets of the seventh gift, the sticks, still later on, nor the ruled slate for drawing, and as these are specially synthetic,—the occupations with which the child can create to the best advantage,—they cannot well be dispensed with in the lowest grade.

Considering the comparatively small number of places where the kindergarten work has been experimented with long enough to test the relative value of many of its features, it is a question whether a course of work could be laid out that would have any real value, further than to serve as an outline of experiments for other schools to follow. The work in the schools of any locality needs to be a gradual growth, for undue haste would make a failure inevitable.

In the La Porte schools the work is divided into circles, each covering two years. Each circle is divided into groups of related subjects, and a simple outline of the ideas to be developed under each of these is given. The first comprises form, solid and plain figures, lines of all kinds, their construction and relation to each other, drawing as an outgrowth of this and coloring, on which considerable stress is laid. The second group comprises numerical relations, illustrated with objects according to Grube's method, and also size and measuring.

The third, the physical properties of familiar objects, natural history, observations of nature and geographical ideas.

Another group refers to language and its development, and still another to social games, songs, and calisthenics. Under each of these the materials to be used in developing the ideas are given, and the whole is supplemented by definite professional instruction on the part of the superintendent. As this course is the outgrowth of several years of experience and a broad knowledge of the subject, it is worthy of a careful consideration.

There are certain leading thoughts to be kept in mind which will determine largely the kind of work to be done in the different grades. The knowledge which the school gives is necessary if given in the right way and at the time; and the kindergarten work may serve as an aid to the acquisition of this knowledge, and at the same time serve a purpose of its own in the child's

development. Hence any feature of the kindergarten that can thus be turned to account is legitimate, if not beyond the child's power and comprehension.

To awaken the child's mind; to form habits of willing obedience, order, attention and industry; to give definiteness to his loose, unclassified knowledge, and to show the relation between things and their symbols,—these are the chief objects of the first grade work, and to these the kindergarten work must be subservient. Thus songs and games breathing the spirit of the golden rule and a love of nature, should form an important feature of the work at this period. Busy work in classifying the kindergarten sticks or cards by their color, shape and size, or by contrasts in number or position, is invaluable for the first few weeks. Mrs. Hailmann's first and second gift, beads, are almost indispensable for work in color, form, and number up to a period much later. For ideas in position and direction, the cubes, cards, and sticks are also excellent. To gain manual dexterity and to cultivate neatness and precision, pricking and coloring the forms of fruits and other familiar objects are excellent occupations, and as the pupil's intelligence develops, the work may become gradually inventive. The work with the folding paper, ruled drawing slates, sticks, and tablets may begin at the foundation, serving one purpose here and a higher one later on.

With the constant handling of objects, comparing them as to number and relation, a sound basis of sense perception is laid for all future work in mathematics. By the training it gives the hand it insures success in such forms of work as require manual dexterity. It leads to the study of nature, and thus lays the foundation for scientific study in the future.

The value of this thought-development, this laying the foundation sure, correct, and broad, and leaving nothing to chance, will tell on all the child's later work, and its influence will extend far beyond the school. It will open the door to the world of truth and beauty in nature and art; but its whole value does not lie in this, nor yet in the correct habits of thought formed. The dignity and self-respect that result from the consciousness of a power to do, are of no less value, and the cultivation of the higher and better impulses will secure for the child or the man the love and respect of his fellow-beings.

With the introduction of the kindergarten the work of the school room will be lifted out of the groove of mechanical routine. To make school interesting and attractive and development a pleasure should be the teacher's chief aim; and in giving the variety that child nature requires, and in imparting the atmosphere of life and sympathy necessary to real growth, the kindergarten is indispensable. Whether the best results are realized from it will depend upon the character and professional enthusiasm of the teacher. What Spencer says of the apparent failure of the Pestalozzian system applies equally here. "A simple unchanging, almost mechanical routine of tuition may be carried out by the commonest intellects with such small beneficial effect as it is capable of producing; but to pursue a rational course through the entire range of studies asks for an amount of judgment, of invention and of intellectual sympathy such as we shall never see applied while the tutorial office is held in such small esteem."

This is a sad truth, but if the work of teaching was such as to require a thorough knowledge of principles and methods, without which failure would be inevitable, the profession would occupy a different position to-day. It is

because our standard is so low that we reach no higher levels. In this, too, the kindergarten will come to our aid. Wherever a kindergarten has been established it has resulted in a higher educational standard. Wide-awake teachers have been better appreciated, and simple routine work has become more distasteful to the people. As the contagion spreads, the difference between real education and false will become more and more apparent, until the work and the workers rise to their true position in the public esteem.

In this awakening of professional enthusiasm we are proud to say that our own State is not behind. In several of our cities the kindergarten has been the subject of favorable experiment in the schools, and more than half of the number of teachers in attendance at the School of Kindergarten Method in Grand Rapids last summer were from our own State.

As the function of the public school—the great cementing force of the nation—is more clearly comprehended, we are becoming more and more dissatisfied with the old in aim and method, for the light of the new is upon us. Love, truth, and mercy, the greatest of all educational forces, find their expression in the kindergarten. By them the world has been raised to its present position, and only these can lift it still higher.

Supt. E. P. Church asked if it was necessary for a teacher to have special instruction in kindergarten work.

Supt. J. W. Ewing: It is better to have such instruction, but not absolutely necessary. An extra room is not necessary if the teacher is strong.

In reply to several questions Supt. J. W. Ewing said:

The work lasts through three years. The pupils do as much or even more regular work than before. The pupils do not get the idea that all school work is play.

## THE UNDERGRADUATE YOUTH OF OUR TIME.

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ADDRESS OF HON. THEODORE NELSON, SUPERINTENDENT OF PUBLIC INSTRUCTION.

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*Mr. President, Ladies and Gentlemen :*

Do I owe you an apology for introducing the topic which has been announced? I cannot think it possible. This swaddling (I beg pardon for the word, I mean no disrespect)—the hero of my story, is a prince of the blood, heir to a throne, born to have empire in the first quarter of the new century which, even now is knocking at our very door; he is the great man who will find his great hour in that swift approaching, enlightened and luminous epoch.

This embryo mind which we are to consider is an *epic* as well as a *prophecy*. It will create literatures, it will preside in cabinets, it will command in fields; in a word, it will have high control of a greater and more splendid era than the world has yet seen.

Once I knew a father to laugh at his boy because he trembled (and cried too, I suspect) at the pop-gun explosions of a little six-pounder. Happily it was hidden from that father's vision that his coward boy was born to hear what he, the father, was not born to hear, *i. e.*, the most terrific artillery explosions which ever shook our continent. We know not what experiences, strange to us, are awaiting the undergraduate youth of our time; and hence, fellow teachers, if, piquing ourselves upon superior knowledge, we are disposed to poke fun at him, we do well to be admonished by the saw: "He laughs best who laughs last."

In respect to social behavior the undergraduate of our time is a revised and improved edition of the ancient classic. For one thing, he means to be a *gentleman*. I give him the all-masterful, imperial gender, of course; for the fact is the same if he, that is, *she*, happens to be a *lady*. Those brutal social codes which once obtained in all universities and colleges are becoming quite obsolete, especially in American college communities of our time. Yet if you travel through Germany you will occasionally fall in with some university student whose face is covered over and badly disfigured with ghastly scars. You observe with some emotion one whom you fancy a hero come back from the wars; a young man who has shed his precious life-blood,

has even consented to be hideous for the sake of his fatherland. You are reminded of Sir Philip Sidney and of Gen. Wolfe, and you feel the pathos of all the beautiful sayings of the orators and poets asserting how, for one's country, it is sweet to die. But calm your perturbed feelings, my friend. You are a victim of misplaced confidence, or, at least, your admiration, in the present instance, is wretchedly misplaced. That scarred youth is not the chivalrous knight-errant you take him to be—he is only the maimed victim of a brutal, idiotic custom to which some student communities in Germany still believe it necessary to conform. One would suppose that the very atmosphere of a school of learning, of whatever grade, would be uncongenial and even repugnant to the social manners which have too often obtained amongst students; that the scholarly instinct, as it begins to develop in the mind of the average youth, would revolt against all brutalisms and barbarisms, whether in speech or conduct. May it not be that the old notion that woman had no right to the higher education had some logical relation to these brutalizing codes—that such codes were the necessary consequence of her exclusion from the societies where they obtained? Anyhow, the better thought and more rational practice of our own time have tended to clarify and improve the social atmosphere even of those temples of learning whose gates are still closed against woman by the rusty yet ponderous bolts of tradition and prejudice.

Whether or not woman has helped to do it, it has surely been done, and the effect is most gratifying. The undergraduate of our time does not esteem himself excused from the practice of those social amenities and courtesies which are binding upon the rest of mankind. He would be exceedingly mortified to be considered ungentelemanly, to be called a boor. Good manners, he thinks, and thinks justly, are the necessary adjuncts of sound learning; that they are to be expected and required as proofs of the polish which belongs to a truly educated mind; and, that to despise the essentials of good breeding, argues a defect, not of the *heart* only, but as well of the *head*. Nor, for one, do I regret that our representative undergraduate believes that a knightly, chivalrous bearing is an indispensable belonging of mere intellectual culture and power. Nor is he far from the truth. It is even possible that he concerns himself too much with the matter of his social status and behavior, and that, also, by reason of a somewhat exaggerated self-respect. He is right in believing that the basis of all true respect, for and from others, is an honest and noble self-respect. But our undergraduate is quite prone to give the fact of his own clear-cut, independent individualism a strong *asserted* claim to be seen and heard almost anywhere. To do him justice, he has a profound respect for his own self-hood, and hence, logically, though in a less degree, I fear, he honestly feels the obligation to respect all other self-hood. He believes that it is a fearful thing to live in our age and country (has he not been so taught?), and that, undoubtedly, he has "come to the kingdom for such a time as this." All of which being true, it is remotest from his purpose, or thought, to resign any of the gifts or responsibilities which either nature or Providence has with so much apparent *judicious forecast* entrusted to him. And so the chances are that you will find our generous youth a social reformer of the most pronounced and radical type. In this respect the American undergraduate of our time differs from his English predecessor of former periods, if not from the English undergraduate of to-day. Oxford opened her gates to Charles

the First when, in England, he could find no other resting place for the sole of his feet. Oxford suffered James the Second to heap upon her indignity and insult, to spit upon her, to despoil and rob her, before she could discover the smallest loop-hole in the doctrine of "divine right." Modern Oxford worshiped Gladstone the high tory, but she condemned and rejected Gladstone the progressive liberal. It would be easy enough to find a reason for the traditional conservatism of the great English universities; but I have no thought of proposing such an inquiry. I barely allude to the fact.

I suppose that the impulses and ambitions of high-minded, aspiring youth, are quite uniform the world over, and that wherever they are permitted to have free play, and to develop according to their own inherent law, they will move the individual and the mass to look with favor upon whatever bears the magical name of improvement or progress. The spirited youth is naturally an enthusiast. The very quickness of his blood makes enthusiasm as necessary to his being as light and air. But enthusiasm cannot be purposeless. It must have some end to achieve, some field upon which to display itself. In ancient times all youthful enthusiasm found vent in war. Then war was so common as to permit a proper division of labor and at the same time give propriety to the saying, "Old men for counsel, young men for war." But times have changed. War has ceased to be the chronic state of human society; hence young men necessarily usurp a share in the prerogative once conceded to old men exclusively. In our time, they give counsel, and give it unasked and freely. This audacity of enthusiasm, or what may be called "the courage of one's convictions," distinguishes the undergraduate youth of our time. What shall we do with his strong tendency to skepticism touching all so-called established truths, whether sacred or secular; his disposition to challenge the most venerable traditional ideas; his almost flagrant want of reverence for the past? Or, in other words, what shall we do with his keenly conscious, jealously guarded, boldly asserted selfhood? Really, I scarcely know what to advise beyond a simple recognition of the fact. It is not so portentous a fact, possibly, as some are disposed to think. Anyhow, it is a fact, and what are you going to do about it? It is especially futile to bewail it as a sign of the degeneracy of our times. We cannot suppress it by croaking, nor can we suppress it by other means, any more than mother Partington could suppress the Atlantic ocean with her mop. The wise teacher, I believe, will not attempt to restrain this incipient radicalism overmuch, nor will he worry about it overmuch. He will not rebuke it with too much severity, nor answer it with too much dogmatism. He will show himself interested and sympathetic, and, in fact, willing to learn, if his pupil is really able to teach. But he may venture modestly to offer the young gentleman a few suggestions, for which office he (the teacher) is, or should be, qualified by experience. He may suggest, for example, that in actual life the most plausible theories often fail to work out their expected results. The fault is not in the theory, but in the subject matter to which it is applied. Experience, therefore, is the one searching test of the real value of a proposition, or theory; a test which either discloses its worthlessness or illustrates its utility. A beautiful theory may be like an awning of tissue paper, pleasant to look at, but for shelter from the smiting sunbeam, or the pelting storm, utterly worthless. A dismantled ship in a tempest may have a pilot on board; but, for that hour and emergency, he is of no use—of no use till the fury of the storm is passed. It may be that the ship of state will need

good sailors, rather than learned pilots; practiced men, who can adjust themselves to *facts as they exist*, rather than mere theorists, who can only adjust themselves to facts, not as they are, but to facts as they think facts ought to be.

An eminent French marshal, being questioned concerning his ancestors by one whose only claim to recognition was his pedigree, promptly replied: "I am an ancestor myself!"

This is the spirit of the rising youth of our time. He feels but slightly the authority of ancestral opinion; he is an ancestor himself! Then, too, he is a philosopher, as well as an ancestor, and an optimist at that. So far, very good. He and his coadjutors, that is to say, the multitudes who will rally to his standard and follow his lead, will undoubtedly do for the world what all by-gone generations have failed to accomplish. His is not the historical conscience, but *the* conscience—a genuine fresh product. His political ethics, for example, are almost poetically ideal. Does the American college youth ever forget that he is a citizen of a great and free country? and does he hesitate to denounce the rank and flagrant evils which infect, and ever threaten to destroy, the body politic? He will abolish these evils when he comes to the throne! He will support candidates for office who are above suspicion, and he will vote a ticket, as white, as clean, as pure, as the driven snow. He will do away with the mischiefs of evil by destroying their source; he will tear up evil by the roots. May be he will. I should not like to discourage the boy. He has many teachers amongst "boys of larger growth." May be he can cleave into sections the dread darkness of evil which envelops our globe, and then cautiously approaching the awful brink of the precipice, heave it over the solemn abyss of the universe, and so send it smoking and whirling, sputtering and spitting fire, down to the bottomless pit!

May be he can do this tremendous thing which past generations have so signally failed to do, yet I expect him to find, by experience, that combating evil in this world bears little analogy to a coal-heaver's job. We do not fight darkness in that way. Darkness won't break into chunks. It is a much better expedient to open the windows and let in the light. Oh, for the day when the son of man shall come, indeed, to our long-waiting world. Not with the solemn blare of an arch-angel's trumpet, nor with the awful pomp of black, wrathful and thunder-laden clouds, but in the universal diffusion of that Christian charity which St. Paul commends as the greatest and most divine of virtues. The vision would be amazing and overpowering could we see the day when this beautiful charity shall reign in every human heart. Upon our earth, gorged with the blood of untold millions slain by the hand of violence, the unspeakable calamities and miseries of war would be forever at an end, and henceforth swept from existence every diabolical instrument, or law, of man's invention, by means of which, through the travailing, crime-cursed ages, man has tortured, enslaved and crushed his fellow man. I pity the teacher who cannot teach, and teach sincerely and fervently, that there is such a charity already, in some degree, reigning in the human heart, and really fulfilling its office so divinely beneficent—a charity that "thinketh no evil;" a charity that "hopeth all things, believeth all things, endureth all things;" a charity that bends with tenderness over the heart-broken, and speaks, in thrilling accents, the comforting word; a charity that saves the erring, reaching down to the penitent sinner—reaching never so far down—the strong hand of efficient human help. Oh, voice which Elijah



heard, with face mantled and head bowed, becoming motionless and hushed! Then, with soft peace, slow-receding to the entrance of the cave, still waiting, still listening, awe struck and speechless, yet entranced and wonderously thrilled. It was a noble symbol, not of a divine spirit only, but of a charity equally divine; a charity self-denying, magnanimous, keenly sensitive, wisely tolerant, noiseless and still small; yet in real potency and effective power, the greatest and most benign of all the instrumentalities and forces which are to redeem and ennoble mankind. Let us eagerly cherish the hope that men and women will be inspired more and more profoundly with this noble sentiment, and this unselfish affection toward their kind. Let us eagerly hope that our undergraduate youth will be distinguished for this spirit of magnanimity and benevolence. We may, not unreasonably, expect him to make some improvement upon the examples which he inherits from us, as we of the present generation have somewhat enlarged upon our own inheritance.

And here let me pause, and in fancy look ahead only thirteen years. Events move so hurriedly, and scenes shift so rapidly, who can guess what remarkable changes shall have taken place in thirteen years? But my eyes are still upon this undergraduate youth, who is also remarkably changed. He thinks I see him grown to the full stature of a man, his body compact, his brain mature, and his conscience not seared, nor his heart hardened, by the keen disappointments and bitter sorrows of life. Indeed, he is now an experienced man in the flood-tide of his conscious and serviceable strength. During the intervening period (the thirteen years only) he has taken hard blows, and to say the truth, striking straight from the shoulder, he has given hard blows. Yet I still see him as flushed with the animation of vigor and hope full armed and panoplied with disciplined faculties—faculties trained to execute with nice precision the severest mandates of his will—having well in hand much useful knowledge of books, reinforced and made effective by much equally useful knowledge of the world—of men and current events—I still see him—if eager, yet self contained and conscious of strength to endure or suffer as well as strength to do—this man I see as with firm swift pace he steps into the calm, fresh morning of the twentieth century since the advent of our Lord.

And, walking close by the side of him, not servilely loitering behind him, nor leaning demurely on his arm in slavish dependence; but vigorously apace with him, whom did you ask do I see? Oh, the poets have called her a beautiful creature, or, when it chances, “to the contrary notwithstanding;” very beautiful, or (such a conception is of course *ideally* possible) very ugly; but she is no *angel*, I assure you. (This remark is strictly confidential.) She is very, very human—the mother, sister, sweetheart and wife of the human race, and, at long intervals, in very rare and exceptional cases, its termagant and hag, also! She is the most highly organized of all the creatures we know of; she is endowed with the most exquisite sensibilities, and with the most mysterious and wonderful capacity for love and for suffering. She holds the voluminous place in the literatures of the world. She is much apostrophized and much sung. Her name is given to all the virtues. Who would think of calling a boy *Grace* Jones or *Patience* Brown or *Charity* Smith? Nor is this homage undeserved. Her general abstinence from vices too common among men literally saves the human race from an awful physical doom. Yet, through the ages, she has had to endure this strange contradiction; to hear herself lauded to the skies, meanwhile bending to a

heavy yoke of unequal burdens. Long ago our Anglo-Saxon civilization emancipated woman from the most galling and ignominious circumstances of her bondage to man—emancipated and really exalted her. Yet in some points it failed to do her full justice, whilst in other points possibly it was magnanimously generous rather than severely just. It gave her the regal place in the drawing-room and stage coach, as well as in poetry and art, yet it never quite recognized the value, dignity and sacredness of her own independent personality, or selfhood. The individual woman was nothing by herself, nothing to be disciplined, qualified and furnished for an independent career. As a detached spring, or wheel, belonging to some intricate machine (say a watch) is nothing by itself, so an individual woman was nothing, at least nothing very complete, or comely if detached from the destiny of an individual man. In this regard, a wholesome change has been accomplished in our time. A young woman may now cherish ambitions and dream of achievements which are worthy of all the talents God has given her. Miss Evans took the name of George Eliot in order to conciliate the public and to give currency to her incomparable works. Afterward she took the name of Lewes, and later on of Cross in order, I suppose, to conciliate herself. It was that "touch of nature" even in her superbly gifted mind "which makes the whole world kin;" but to-day a woman may safely meditate a destiny *bearing her own name*. The college girl of our time differs from her predecessor of other times in the circumstance that she is found in a college rather than in a "Young Ladies' Seminary." This is a significant change, indeed, and one in the direction of progress. The public sentiment which has opened to her the doors of institutions of learning of the first rank, and notably the doors of such institutions as our own superb, world-renowned university has subdued and refined the rough manners of the college boy, giving him the feminine quality *gentleness*, and has wrought in her a change no less gratifying and useful, giving her the masculine quality, *strength*. If the young man is not rude and boorish, neither is the young woman reclining and sentimental. She is no longer a vine, or anything of that sort, reaching out tendrils towards some strong masculine prop. Why, in our time, this frail girl has actually invaded and remorselessly overthrown the sacred realm of established truth! the revered and venerated truth that man's intellect is undoubtedly superior to woman's intellect! Don't you marvel that she had the temerity and boldness to dispute it? But she did dispute it, and pugnaciously affirmed the contrary. Yes, indeed, this delicate creature came forth from her embroidery and needlework, from her wash tub and broomstick, and, like an ancient champion, flung down her glove, and challenged to mortal combat "the mean thing"—the false-hearted old fogey who dared to say that man's intellect is superior to woman's intellect. Well, the brave, embattled champion of the masculine gender, being driven from the field, took refuge within the strong citadel of pure mathematics—an impregnable fortress—"the last ditch" as it were. But by this time her blood was up, and the invincible angel rushed onward in her conquering career. With her armor of circles and segments, and with her shining lance of signs, co-signs and tangents, and with her high ladder contraband of the metaphor of Jacob's dream, she scaled the walls and took full possession of the stronghold itself. La Place (the conceited fellow) told Mary Somerville that she was one of the two, and two

only, women in the world (Caroline Herschel I believe was the other) who could understand him; but to-day there are multitudes of women who can understand La Place, or any other man. Well, who is not satisfied to have it so? What lord of creation will register, or even express, his "not content?" If there be any such person in the radiant afternoon of this nineteenth century I would recommend to him the decency of silence. The most proper thing for such a man to do is to do nothing. Whatever protest he may offer will be as effective as "the Pope's bull against the comet," or as valorous dogs "baying the moon." And if the rising generation shall become more profoundly enlightened, and more eminently virtuous than the generation now passing away, who of us, my friends and fellow teachers, will not sincerely rejoice? To accomplish this result, to achieve this end—ah, indeed! *to hasten and bring it to pass*, is the eminent domain of the true teacher, his "field of the cloth of gold," the very apple of his eye, the supremest passion of his soul. Who of us does not feel his heart warm with peculiar affection toward childhood and youth? The man or woman in whose breast this feeling is capricious, or rare, has no call to teach and no right to teach. Oh, to pollute this holy altar by the touch of the finger of avarice! I most gladly and solemnly recognize the claim of all young persons with whom I come in contact to the best and most painstaking service I am able to give them, and the very giving of that service, by the intercourse established, by the hearty response, by the glowing love, has its own exceeding great reward. With unfeigned satisfaction I heard last evening the admirable words of Superintendent Howell, touching the aim of education and the value of character. Very nobly he outlined the whole truth of this weighty matter—gave its dimensions and analyzed its substance. Character is at the foundation of all felicity and dignity, whether amongst men or angels, whether on earth or in heaven. The influence and grandeur of a nation are upheld by character alone. If that fails everything fails. It is character (the *personal character* of the people who compose it) which most adorns, honors and perpetuates the state. It is character which gives integrity to commerce, authority to government, protection to property, and security to liberty and life. It is character that stands forever as the collateral of wholesome human law. Without character kingdoms must be overthrown and nations must rot. To build character upon the unfailing, immutable principles of truth and righteousness is the highest work of angels and the sublimest work of men. This, Oh, teacher, is the precious work by which you are distinguished, and the sacred name by which you are called. "See that no man take thy crown."

# EDUCATION AND THE LABOR PROBLEM.

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BY PRESIDENT L. R. FISKE.

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*Mr. President and Fellow Teachers :*

I enter on the discussion of the subject assigned me with a deep conviction of my inability to solve the labor problem. Yet I apprehend that neither the officers or members of this association expect a solution will be presented, so that no one will be disappointed. There are conflicts in the existing relations of labor and capital which thus far have defied removal by our wisest and most far-seeing political scientists. It is made my work for the hour to lay before you some thoughts on the place education occupies in this problem.

In justice to myself I ask you to think of it as a very difficult question, but not to consider me presumptuous in thus taking your time, for I do so by command of the powers that be. Failure is often as instructive as success.

It is necessary for us, at the outset, to direct our attention to the nature and source of the complaints made. These all come from the laboring class. Capitalists do not present any grievances. They do not ask for concessions and organize movements to obtain, forcibly or otherwise, such concessions. Workingmen affirm that capital is the oppressor and labor the oppressed; that this has been true in all ages, and up to the present time. All political oppression ever has been in the interest of capital. In African slavery, so long a political crime in this country, capital controlled the industry of the colored population who labored in unrequited toil. In this condition the laborer cannot acquire property; he is not even the owner of his mental or physical life; and there is no way by which he can hold the capitalist to any pecuniary responsibility. He is not a wage earner—only a human machine. So far as slavery has prevailed in this and other countries it marks the lowest condition into which labor can be crushed; there can be no destruction of rights more complete.

Workingmen tell us that in all the relations they sustain to capitalists they are oppressed; that they have no voice or but little voice in determining the rate of wages or deciding on the number of hours they shall labor. Capital and labor do not occupy the same plane; they are not equal factors of an industrial democracy. Capital, it is affirmed, always has its hand on the throat of labor, and rules in a despotic spirit. Personal rights and dignity

go but a little way. Manhood is less than money. Wealth in the hands of one man rides over a thousand men who have no possessions but their muscles and brains. Such is the degrading, and we are told, wicked inequality that now exists throughout the industrial world. Hence the conflict which to-day is raging in all these lands.

Admitting this inequality, and that in it there is a considerable measure of wrong, the question very naturally would arise in an association of teachers as to the extent this unhappy state of affairs is due to ignorance. In other words, what can education do to remove just grounds of complaint, and destroy, or at least lessen, the conflict that has reached such alarming proportions?

It is by no means certain that they who have business capacity are all in the class of capitalists, and that they who do not possess business capacity are in the class of workingmen. Many men are capitalists, on a larger or smaller scale, through inheritance or other forms of good fortune to which they have done but little to contribute. And it is doubtless true that there is a large percentage of workingmen who are endowed with real business talent which only needs a fair chance to make itself felt in the world. The line separating capitalists and workingmen does not at the same time necessarily separate capacity from incapacity. That which will change the direction of this line, putting on the business side all who possess native business talent will accomplish as much for man in his industrial relations as can be wrought out for him. Will education do this?

Mental culture, which is synonymous with intellectual development, greater ease, precision, and power of action of cognitive faculties, may rationally be supposed to enlarge business capacity. It is estimated that an ordinary district school education adds fifty per cent. to the wage earning capabilities of a man; a high school education one hundred per cent.; and a college education two hundred per cent. As all the capital of the world is a product of man's mental energies, that which adds to their efficiency will be sure, to some extent, to increase this capital. Outside of mind there is no power. Force never generated a single dollar of wealth. It is only as mind utilizes force, employs it in channels where otherwise it would not operate, that capital springs into being. Hence in general terms the more of mind we put into the industry of the world the larger the amount of products that will accrue therefrom. Thus, it seems to me to be true, not only that education would secure an intellectual elevation of the laboring man, broadening his life, giving him more strength, making him a more intelligent citizen, a wiser legislator, and a safer guide, but that the mental power generated would act favorably on the industrial arts, that better scholarship would give us more successful business men, that greater intelligence would make itself felt for good in all the avenues of material production. It is conceded that one of the most dangerous elements in this republic to-day is the illiterate class. Seven millions of persons who cannot write their names or read a political platform, nearly one-third of whom are voters, hold the balance of power in civil affairs, and make the decision of political questions a travesty on intelligence. But illiteracy and vice very largely clasp hands. The indolence of the people has its focus among those who from lack of spirit or from untoward surroundings content themselves with the darkness of ignorance and the incapacity resulting therefrom.

Thus far I have spoken of education only as mental training. Can there

not, should there not, be something more? There is a professional or business side to education at which we may look.

That there is value in arithmetic, book-keeping, geometry, mechanics, etc., aside from mental discipline is clearly evident. They give a knowledge of methods on which skill rests. While they are disciplinary in the employment they furnish the mind; they also open up channels into the domain of business. If all our laboring men were versed in such branches of learning as have a business side, they would possess the capability of guiding the industries of the land, instead of being, many of them, mere human machines. Thus there would be mental power skillfully employed in the several great fields of production. Such men could not long be oppressed or trodden under foot. If education were compulsory, and greater prominence given to the classes of studies of which we are now speaking, would not laboring men be brought onto a vantage ground where they could wield decided power? In view of the issues pressed upon us by the labor problem, ought not greater attention to be given to technology?

But shall we stop at this point? In view of the disturbed state of the business world of which we are having sad experience should not more be done than to supply provision for the education of the people to the extent now indicated? That which is most alarming at the present time is the pernicious character of the theories in political economy which are boldly proclaimed, and in many cases made the rallying cry of large organizations of men. This is the age of unsettled political science. The whole vast reservoir of political thought is now being stirred to its lowest depths, and crystallization has commenced at many points. In the semi-ignorance of such large masses of our people there is the probability if not certainty that views, involving rights of property will be formed which contain the leaven of social disorder if not anarchy and ruin. What can be done? If the schools, the press, the platform and the pulpit cannot guide the thoughts of the people supply the light that is needed, clearly unfold the true principles of social and economic science, where can we look for help? Evidently the question is an educational one. A people will not be much worse than the standards they rear. Truth is mighty. When clearly unfolded and brought to the apprehension of the people it cannot for a long time be overborne. I am aware there are to-day no standards which all will accept. But cannot truth make her own standards? Is not her advantage over error so decided that she will force acceptance? Though in the ferment of hot discussion in which vicious and unprincipled selfishness plays so noisy and blustering a part truth may be scorned or her merits hurried out of sight, will not a thoughtful calm at last take the place of the wild storm, and truth appear in her regal robes? If the people can be educated in correct principles of political science, if in all our schools the young shall be made to clearly understand the principles of human rights; if the press shall be both wise and vigilant; if they whose office it is to teach the public from any platform of influence and power shall speak with no uncertain voice, the work done will contribute largely to the removal of the antagonism now existing between labor and capital, or at least it will go very far towards providing the means for the conquest of right. And in the triumph of right, antagonism must fade away.

I am sure I am not traveling out of my way when I state that there are moral and religious questions involved in this problem. The oppressions of capital are not the result of ignorance, but of inordinate love of gain, a grasp-

ing spirit that sets the moral law at defiance. Education will help the laboring man to gain and maintain his rights, but nothing else than moral and religious principles will keep the capitalist from usurping power which is an overthrow of rights.

Religious observances and the support of religious institutions in this country are fortunately voluntary. The slightest religious constraint or compulsion by the government would be an impairment of individual rights and a usurpation on the part of the State. Yet without the leavening and transforming power of religion in society the restraints put upon many are inadequate for the protection of the rights of property and person. For the inculcation of religious truth are there any responsibilities beyond the family, the Sunday school, the pulpit, and the religious press?

No explanation can be given of creation, physical and mental, without affirming infinite unconditioned intelligence. The conditioned universe must have an unconditioned cause. Agnosticism is a denial of the claims of philosophy and a sweeping of the foundation from under responsibility. With no God the universe is a maze, an inexplicable congeries of finite realities, a product without a producer, events without a cause, order without design, a fulfillment of the laws of reason without being the work of reason, a great chapter of thought without a thinker. From it no lesson can be learned, it has no meaning and no purpose. Does not science consist of half truths when it stops short of ultimate cause, leaving out teleology, place and creative efficiency? And must not so called science be feeble in its influence over the mind when it cuts loose from intelligence as its source, and intelligence as a supervising, controlling power? In other words, science without philosophy—without rational explanation—lands the thinker in a whirl of forces out of which order and purpose cannot issue, the darkness deepening as the gaze is more penetrating. I know of nothing more unsatisfactory and intellectually demoralizing than to sweep away all anchorage of thought. If knowledge is to possess decided power it must be able to justify its claims; it must lead us to an infinite fountain as a guarantee of its infallibility.

If now knowledge can be linked with infinite intelligence, a personal God. it brings with it an influence working for righteousness, conserving social order, upholding and energizing right, making education to be more than speculative thought, or the conception of invariable sequence in nature; it makes it to be a revelation of divine intelligence to the human understanding. And he who thus speaks to us, and has his eye constantly upon us, and of whose universe we are a part, is as a result of the same our Ruler. Hence theistic science brings with it the fact, and tends to awaken the consciousness of personal responsibility in all our relations in life. Right living needs something more than clear thinking for a producing force; there must be heart feeling growing out of deep moral convictions. Are we safe if knowledge be confined to cold, irresponsible thought? And does that condition of life meet the wants of the world in business, in government, and in the social state in which systems of thought do not bring the mind into relations with Him out of whose intelligence such systems grow?

In the analysis I have made, it seems to me education accomplishes all it is capable of doing in adjusting for good the conditions of the labor problem. It is not a panacea. In the freedom of the human will, the selfishness of the human heart, and the almost universal disposition to shut the thought of final responsibility out of the mind, no practicable plan can be submitted

which the philanthropist can work or the State enforce for the overthrow of wrong, and for the peaceful and righteous adjustment of the relations of labor to capital. Education made as nearly universal as possible, looking towards the discipline of mind, the application of natural science to the industrial arts, the inculcation of correct principles of political science, embracing a divine foundation for all truth and all reality, must be a decided power working in the direction of equal rights.

There are some barriers which we fear the work of education, however faithfully carried forward, cannot wholly surmount. One of these is the spirit of demagogism that is corrupting our entire political life. Politics and statesmanship are by no means identical. Statesmanship is far-seeing, takes the distant future into the account, lays the foundation on eternal principles of justice and right. It plans for the ages, seeking not the plaudits of the multitude and the immediate ascendancy of party, but the greater good of the country which can only be secured by equity and the broadest philanthropy. It does not bid for votes but takes them only as an endorsement of political truth. Demagogism, however, has its highest aim in the ascendancy of party; it acts on the adage that "all is fair in politics," that anything is legitimate which will catch votes. It looks to the triumph of to-day, asking no questions in regard to the morrow only so far as personal or party ends are served. The dominant principle is selfishness in which patriotism is subordinate to party triumphs. It must therefore be unscrupulous and demoralizing, ready to pervert the best forces of our political life into channels of moral death. Now if, and so far as, labor organizations become political machinery, employing political methods and are ruled by political ambitions, the good results which would naturally flow from the spreading and deepening of the educational spirit will, to a considerable extent, be arrested. The social millenium which education might bring will come forward at a slow pace, if indeed it ever reaches this earth at all.

I see another great danger for us in the relations of this country to the old world. Should we succeed in educating the young reared on our soil there will however be an annual influx of people from across the sea, many of them without mental culture, and all of them brought up under political influences diverse from those which operate here; and judging from the past, a considerable number of them will be sure to have imbibed political theories of the most dangerous character. Our peril is not from the Chinese but from the immigrants who come from the hotbeds of European socialism. The anarchists whose deeds of daring and death are now filling the country with alarm are exotics inoculating our civilization with a virus more destructive to civil order than the yellow fever has ever been to the health of some of our cities. The best system of education most faithfully worked cannot largely correct the evils which assail us from this quarter. The danger is greater here than in Europe. Ours is not a police system in which every man is assumed to be ready for conspiracy, and hence must be shadowed by an officer of the government for the defense of the State. With us there is almost unlimited personal freedom of action, and in the absence of espionage a social cancer may develop to very dangerous proportions almost before its presence is observed by the public.

There is another tendency still which, while it has its good side, is also fraught with danger. I refer to the extraordinary growth of cities in this country. The ratio of the population in our cities, as compared with the



entire population of the land, is rapidly increasing. Nearly twenty millions of the sixty millions of our people are to-day living in cities. In this concentration of physical energies and mental life there is power. Here civilization as appearing in the arts and in subjective mental culture ordinarily finds its highest expression. There are the finest artisans, the most successful men of business, the most talented professional men, and the ablest editors in our cities. Here are gathered the largest libraries, the most complete museums in science and art, with the largest concentration of money, and the amplest appliances for every form of production. Cities provide advantages of great worth for certain forms of education such as cannot be found anywhere else. In the nearness of man to man, the coöperation of man with man, a million of human beings organized into the unity of a city, in many things can accomplish incomparably more than if scattered over forty or fifty thousand square miles.

But cities are the hotbeds of every form of fanaticism. They are the lurking places of crime. In them power is organized for evil with the greatest ease. No means has yet been discovered for educating the entire population of a city either intellectually or morally. Every form of evil flows into a large city, and successfully defies the enthusiasm of the schoolmaster, the appeals of the teacher of divine truth, and the strong arm of the State. It is in cities that all the worst elements from foreign countries congregate, and affiliate with that which is basest and most unprincipled of our native population. Is the prospect an encouraging one when with our present machinery of education—purely intellectual or religious—we attempt to eradicate the dangerous forces which are breeding in the dark places of these great centers of population?

Assuming it therefore to be conceded that education in improving the mental condition of the laboring classes will increase their power or efficiency as producers, that many of them will be able to pass over into the ranks of capitalists, and thus the business of the world be augmented and the amount of products become greater, it is necessary for us to inquire into the effect of this change on the conflict of labor with capital.

And here I must call your attention to the fact that the revulsions in the business world every few years, in which manufactories are closed, commerce lessened, and every form of industry crippled, are largely the result of overproduction. If the demand equalled the supply, if products were consumed as rapidly as they are created, men would not be thrown out of employment and the enginery of production silenced. Will not education enhance the evil which is so sad in our present experience and alarming in the outlook for the future? Unquestionably production in some form will keep pace with scholarship; nothing feels the quickening of the mental life sooner than the arts. Indeed civilization finds its expression with great accuracy in the industrial arts. The machinery and appliances of material production are not only a manifestation of the character of our civilization, but they measure it.

One of the saddest wails which fall upon our ears comes up from the thousands who tell us they are thrown out of employment by labor-saving machinery. The individual man is coming to be of small account in the industries of the world. More and more does machinery banish human muscles from the work shop. The child can now do what an able-bodied man could not so well do a few years ago; and half a score of men only are needed to turn out the work a hundred laborers could scarcely accomplish

within the memory of some of this audience. The more nearly universal education becomes, the more rapidly will labor-saving machines be invented and the more perfect will they be. If the cry is over-production to-day, what will it be in a few years?

Physical science has come to be pre-eminently the field of thought. No other age bears any comparison with the present in the number and importance of the discoveries of the principles and forces of nature. These forces are pressed into the arts. On every hand inventions are made to utilize them, and it does not take many revolutions of the earth on its axis to make a relative advancement which in the days of our fathers would require a century of time. Will not the markets in the future be flooded as they never yet have been?

In considering this subject we should not lose sight of the fact to which I have before adverted, that indolence is found very largely in the ranks of the illiterate. We must bear in mind that they have less stimulus to labor because less capable, that they lack the ambition which is found on a higher social plane; and that among them there is more commonly a prostitution of the moral powers through intemperance and other forms of vice. Somewhat in the ratio that this class shall be educated will more labor be performed, and productions still further augmented.

It would seem that at last wars must come to an end. The nations shall "beat their swords into plowshares and their spears into pruning hooks." Armies, whether in war or in peace, represent so much power withdrawn from productive industry; they belong purely to the class of consumers. A few figures will give us some idea of the amount consumed in war without any corresponding production. The United States has a war debt, but fortunately no great standing army. But in Europe the policy, if not the necessities, of the nations who have parceled out the territory and now hold the same by force of arms, is quite otherwise. The military force of Europe, in the army and navy, includes nearly 3,000,000 of men, saying nothing of contingents. Her national debt amounts to some \$18,000,000,000. The annual revenue of all those countries is given at \$1,725,000,000. It requires \$1,400,000,000 to support these armies and pay interest on war debts, leaving only \$325,000,000 for the civil service. Thus more than four-fifths of the revenue of Europe is consumed on military operations. For over twenty years we have been devoting a considerable portion of our revenue to the payment of our enormous war debt, with a good deal of it yet remaining.

If wars should come to a perpetual end large masses of men who now consume but do not produce, who in the nature of their profession not only engage in personal consumption but often to an enormous extent in actual destruction of capital, will become producers, thus augmenting the products of the world as compared with the consumption of the same, giving, it would seem, a larger overplus of products than now exists. Will not greater industry and exclusive devotion to peaceful arts plunge us into greater perils even than we have as yet passed through?

As bearing on the same side of the argument I should call your attention to the fact that there is a vast amount of consumption which does not reappear in capability for industry—it does not generate physical power, or mental energy, or disposition to labor, but rather does it produce an incapacity for labor and a spirit of idleness. I refer to the consumption of alcoholic beverages, opium, etc. If all of this were saved by producing in

place thereof that which is useful in the arts, would not the equilibrium of production and consumption be still more greatly disturbed? Will not moral education so far as it is controlling, by increasing production and decreasing consumption, lead directly to a condition of enforced idleness, or an overstocking of the market to be followed by idleness? What will be the state of the industrial world when all men are peaceful, industrious, and educated so that skill shall be greatly increased, and labor saving machinery shall more largely do the work heretofore performed by human muscles and the strength of domestic animals?

Two reflections are suggested by these inquiries.

1. In a moral, peaceful state of society while production will be greater, consumption also will be increased, and profitably increased in the generation of greater capability of labor. The man who consumes \$500 in drink and thereby grows poor, ought to consume \$10,000 in some other way and grow rich thereby. That drunkard's farm is without barn, or stock, or fences, or sufficient agricultural implements; his family are in rags, his children are not in school. There are no books or papers for daily reading. Now if the direction of consumption were changed he might give employment to the carpenter, to the machinist, to the clothier, to the tailor, to the shoemaker. By employing these various trades they are made more prosperous while at the same time he gains wealth. It is evident that the prosperity of a country is measured not simply by the producing power employed, but by the extent of consumption when that consumption is rational—in other words, when it feeds the mental life and supports the physical. The great evil of to-day is not that we produce too much; we do not produce enough, but that we consume unwisely and destructively, not wisely and productively as we should do. All consumption should be productive, and then all productions will find a ready market.

2. With wise and rational consumption the number of hours of labor can be reduced without harm to industrial interests. Eight hours a day in such a state of society will be better for the capitalist than ten hours under the present order; and with such a system of consumption the laborer will support his family better on eight hours of earnings than on ten hours with the spirit and methods which now prevail. It cannot be that God's plan of employing the race involved exhausting toil of the larger proportion of the human family for ten or twelve hours of each day through life. The corrective to apply to the unfortunate order of movement as now existing is surely educational and moral. Neither alone will wholly remove the evils under which we are now suffering. As the support of the physical being cannot be a final end of our activities, but we are here for intellectual and moral purposes, it is reasonable to suppose that when our relations are perfectly adjusted, and we labor with right motives and for right ends, physical support ought to be secured with less than eight hours devoted—either in labor or business—to the creation of material products. In some way our mental life should receive a much larger share of attention than is ordinarily given to it.

The question we are considering is not purely an intellectual problem, but to a considerable extent a moral problem. And if with our increasing facilities for material production there should be a corresponding improvement in the moral life—in the aims of our life, in rational ends for which we labor, less of that which debases and more of that which elevates, I believe we

would finally reach a state in which not only would it be safe for the laboring man to have his time of daily work reduced to eight hours, but even to six hours—the world not growing poorer but even richer in the industrial arts, while at the same time the race would ascend to a much higher plane of scholarship and mental power.

I have only a moment left in which to speak of the relation of education to the mode of industry. Notwithstanding the teachings of Henry George it is evident that the most favorable condition in the social and industrial life is that in which each man dwells in his own house located on land held in fee-simple, and is his own employer. For the best results there needs to be the largest measure of personal interest in the success of the work done, the responsibility for the same being supported by that which stimulates to the greatest watchfulness and most untiring industry. We have seen that slavery in which property cannot be acquired or wages earned is at the farthest remove from this state. Surely when man has no ownership of his muscles, his time, or his intellect, nothing can be gained as the fruit of labor, hence every motive for industry is gone, and everything tends to idleness. Somewhat better than this, but furnishing only slight stimulus to industry, is that relation of capital to labor in which the latter is at the mercy of the former, the laborer having put little voice in determining the wages allowed. When capital is king, labor crawls in the dust.

Is there such a thing as democracy of business? Can labor and capital form a copartnership of interest? In the nature of the case can such relations be established between them that labor will reap a reward in proportion to the service rendered? Can it attain with capital an equal voice in the management of the joint interests of capital and labor?

The favorite channel through which to secure the end thus sought, at the present time, is organization. Laboring men are called upon to organize so as to act as a unit. Individuality is thus reduced to a minimum; it is the movement of the mass, an industrial phalanx bearing down on the opposition, on the principle that "in union there is strength." It is evident that through organization desirable ends of a public character can often be most successfully reached, and also wrongs made more potent. It is certain that temptations to usurp authority are in proportion to the power possessed. Within the last two or three years interference with freedom of business and employment through organized agencies has been alarmingly frequent. Such interference is in conflict with right; and that it can be practiced with impunity indicates disorder in the social life, and incompleteness if not weakness in the provisions by which individual interests are protected.

It cannot be denied that great good has been accomplished by employing the principle of association. Agricultural and mechanical fairs have contributed to the education of farmers and mechanics. Many of the granges have been a sort of college in the improvement of their members through the essays read and the intelligent discussions with which various scientific questions and practical interests have been treated. In the deliberative gatherings of the Knights of Labor and other allied associations there is an intellectual awakening, knowledge is imparted and gained; there is a broadening of views, and as a rule the outcome is nobler and stronger manhood. With incidental evils there is yet the lifting up of the laboring classes to a higher plane of personal life as well as the gaining of efficiency in industrial pursuits.

The removal of the conflict between labor and capital is now mainly sought

through coöperation. The two classes, employers and employés, are to be merged into one. Every laborer is to have a voice in the management of the industry to which his strength is given. Mr. Powderly said to the convention of workmen at Richmond a short time since that if the business of the country was turned over to them they could not manage it because of a lack of education; that with most of them there is the absence of intelligence needed for the successful management of the industries of the land. It is a fact of history that coöperative movements have largely been failures. This should have been expected when in the hands of men who were without experience. And it is doubtful whether in "a multitude of counsellors there is wisdom" in business ventures. But will not practical ability be gained by experience, for there is knowledge and skill which can be obtained in no other way. I am disposed to think that in the coöperative tendency there is promise of better days. There will thus be a merging of interests which removes conflict. There will be the gaining of knowledge which widens the range of intelligence. Men will labor more industriously and thoughtfully when they reap direct benefit from the work performed; and in this there is a relative educational force.

But when the most is done that can be done through coöperation, and even after a long period of time, the labor problem will not be wholly solved. Some men—to say nothing of the large class of laboring women—will still be only laborers, with no voice in the management of industrial affairs. Many of these do not possess capacity for business. Misfortunes of various kinds will be sure to reduce others to the ranks of simply working men. The aged and the young will not find it possible to be in the tide of coöperative movements.

Indeed, I seriously doubt whether much that is permanently valuable will be accomplished by rapidly pushing the policy of coöperation in all the lines of productive and distributive industry. It must come as the effect of mental conditions rather than being the means of labor reforms. Surely this is true, that it cannot accomplish all that is needed to adjust the conditions of the labor problem so as to assure equal and actual rights.

For myself I reach the following conclusions in the study of this subject: Education is not a panacea for the evils of the industrial world. But it can accomplish much. The money expended to promote intellectual culture by the State, by churches, by individuals, is not capital sunk, but it reappears in the increased capital of the world and in the physical comforts of the people so far as they put themselves in the way of receiving such comforts. Education will add to the capital of the country and improve the condition of workmen. Associations for comparison of views, discussion of industrial questions, and to a considerable extent, for coöperation, will exert a reactive educational influence which in the future will come into service for the bettering of the financial condition of the people. Aside from intellectual culture and business training there must be the fullest coöperation of moral forces in the interest of production and consumption both. But with all we can do he is a dreamer who is looking for the speedy coming of the industrial millennium.

#### DISCUSSION.

Dr. H. C. Adams, of the chair of Political Economy in the University of Michigan, being introduced by the president, spoke in substance as follows:

The Association, he said, was to be congratulated on the interesting address of President Fiske. The fact that the Association assigned a discussion of this question a place on its program is another of the many evidences that the labor problem is claiming wide attention. This problem is, indeed, the question of the day, and all light that may be thrown upon it from any source must be welcomed by those seriously interested in its solution. It is encouraging that the larger institutions of learning in all parts of the land are giving special attention to the study of political science. Harvard has in its corps of instructors three, who give their entire time to questions of economy and finance. Yale, while not making these studies such a special feature, yet provides ample opportunity for their pursuance. Columbia college, of New York city has established a special school of political science, and Cornell University gives its students the opportunity of enrolling themselves in a special course of history and political science. This group of topics, too, is a marked feature at the Johns Hopkins University, and our own University, of which we are all so justly proud, is not at all backward in meeting this want, demanded in unmistakable language by the public.

But such educational efforts as these, while they certainly have a bearing on the labor problem, are not, in the minds of most men, so intimately connected with its solution as what is commonly known as technical education. Of technical schools there are in this country, as well as in other countries, a large number. Some of these are supported at public expense, as for example, the State Agricultural Schools, founded upon land granted for this purpose by the federal government. Some are supported as charities, as in our great cities the training schools for boys and girls. The workingmen, themselves, also, by their trades unions, have taken this matter in hand; while certain great corporations, as for example the Baltimore & Ohio railroad company, maintain schools for the education of such as may afterwards find employment in the corporation.

Since these schools are supported in such various ways, we are quite ready to believe that the ideas according to which they are managed are not altogether harmonious. And indeed, this is one of the most interesting features respecting these experiments, for they *are* experiments, and as such, the lessons which they teach must be of pertinence in the final solution of the present labor problem. But without entering upon a detailed study of these various schemes, it will be more to our present purpose to inquire if there is much to be hoped from technical education as such, and if so, what is likely to be the nature of the assistance it may render?

After speaking of the nature of the labor problem, Professor Adams proceeded to remark, that it was a mistake to regard technical education as a substitute for the old apprenticeship regulations. Under former conditions it was common to bind a boy to a master for seven years for the purpose of learning a trade. At the close of his apprenticeship he became a journeyman, and could legally become himself a master workman. While this custom was maintained, the workingmen had complete control over the conditions of labor. There was indeed no such thing as a labor problem, nor was it possible for a labor problem to make itself known as long as skill and manual labor exceeded in importance the element of capital in industry. But with the introduction of machinery, skill came to be of relatively less importance than capital, in consequence workers lost their ability to determine the conditions under which work should be done. The result is that laborers are at the present time more dependent than formerly upon the good will of those who give them work. Now it has been claimed that technical education will take the place of the old custom of apprenticeships, and turn out good journeymen, skilled in all parts of their trades; but if this be the purpose

which technical schools have set before themselves, they are doomed to disappointment.

The development of machinery and the extension of the principle of division of labor in all industries has rendered complete knowledge in all the branches of a trade unnecessary. If the old custom of apprenticeships could not stand before the changed methods of production, certainly no new and inferior way of attaining the same end can expect to succeed.

But if trades are not to be taught, what can the technical schools do? What rational purpose may they set before themselves? In replying to this question the speaker confined his remarks to technical schools of the lowest grades. One cause of complaint in the present condition of workingmen is, that having learned to do some particular thing, they find it difficult to transfer their labor to any other line of industry. They are, on this account, dependent upon the person who can give them work in their limited and narrow sphere. But had they learned at an early age the underlying principles of mechanics, and been subjected to a training of hand, and eye, and mind, they would find it much easier, in case they were thrown out of employment in one thing, to make headway in another. In thus securing to themselves an alternative for work, they are guaranteed some degree of independence. We thus discover one line of useful action for technical schools.

And again, technical education would render it feasible for the employers to grant certain demands which now cannot so readily be granted. It will be remembered that in the great strike on the Gould system of railroads last spring, that the workingmen in the shops demanded, among other things, that promotions should be made from the ranks. That is they wanted a "civil service reform" in the shops. And certainly if this can be done without detriment to the efficiency of the working of the concern, a man who has served long in a business has a claim to promotion over a perfect stranger. But one of the difficulties in the way of making promotions from the ranks is that the men in the ranks have not, as a rule, the knowledge required for a successful overseer or foreman. But if, before beginning to work at a trade, boys should spend some time in learning the simpler mechanical principles, and in gaining some knowledge of tools and materials, they would then be in a position to work from the ranks into places of greater trust and importance. And this would go far towards making it feasible to grant another demand of the workingmen, namely: the demand for tenure of employment in an industry during good behavior.

The Baltimore & Ohio railroad company have taken steps for supplying themselves with skilled workmen. A school has been established in connection with their shops. Boys who are so inclined may join this school and receive its instruction. At first no wages are paid, but as the pupils become skilled so that their labor is really productive, they are made allowances accordingly. The teacher is at liberty to use such machinery as he sees fit for the purpose of explanation or illustration. The pupil is also obliged to bind himself to remain in the employ of the company after his education is completed, for a short term of years. This seems to me one of the most hopeful of the many experiments now being tried. It recognizes the principles of solidarity of interests among all engaged in a great business. It is along such lines as these that we are to look for assistance in the solution of the labor problem by technical education.

In closing the speaker called attention to the fact that general education, also, bore, in an indirect manner, on the labor problem. President Fiske, he said, had spoken of the prevalence of the commercial spirit in the nineteenth century. It is certainly true that the commercial spirit is strong, and that its power leads men to do many unchristian and dishonest things. But this struggle and push on the part of business men, of

which complaint is sometimes made, is largely due to the fact that the majority of men would not know what to do with their time if they should secure leisure. Money making is their only enjoyment, and consequently men continue to make money long after they have a competency, thus filling the opportunities which might better be passed along to others. This restlessness can only be overcome by substituting, in the place of the desire for gain, some other form of intellectual interest. This means that men must be educated before their minds can be rationally entertained in more than one line of activity. From this suggestion all teachers may gather inspiration.



## HOW CAN THE COUNTY INSTITUTES BE MADE MORE PROFITABLE?

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BY PROF. H. KING, OLIVET.

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In dealing with this question it is our pleasure to make such suggestions as are born of necessities occasioned by life, growth and vigorous development in Michigan's system of county institutes, rather than suggestions springing from necessities occasioned by death, deterioration or decay. This I shall consider sufficient acknowledgment of authorities, without trying by quotations to separate material woven into the paper throughout. This paper lays no claim to originality, presents no revolutionary schemes, nor yet the finely articulated plan of any one mind, much less that of the author.

We have corresponded with some of the leading institute workers in our State, have gleaned from the experience of several of our sister States, and in this practical way have tried to reach some practical results in this exceedingly practical question—How can the county institutes of our State be made more profitable?

Aside from arriving at conservative views, as those naturally would be coming from men who are committed to the present system by having helped in its development; aside from arriving at hard facts, as those naturally would be coming from men of actual experience in the work, this method of treating the subject will especially commend itself to you, we hope, when you learn that the sole end of the paper is to arouse a healthy, honest and vigorous discussion of the whole question of institute work; for on the face of it this treatment grants you entire liberty to discuss, condemn or annihilate any point or points presented without in the least interfering with your fine sense of regard for the author's feelings.

The first reference we have to teachers' institutes in the State of Michigan was made by Supt. Mayhew in his report of 1845. After explaining briefly what was meant by the term, he said, "Would it not be well to encourage their establishment in this State by legislation?" and concludes with a recommendation for the annual appropriation of one, two or even five thousand dollars by the State for this purpose. In 1846 Supt. Mayhew again called attention to the importance of teachers' institutes and said that the first institute organized in the State had been held in October of that year at the village of Jackson; not under the direction of the State, however, but under the auspices of Jackson County Teachers' Association.

In '47 Mr. M. speaks of the awakening of a general interest in the subject and says that not less than a dozen institutes have been held. For the five years following they were held in a desultory way and with no regular system. During this time the superintendents repeatedly urged their importance as a part of the State educational system and at several institutes resolutions were passed asking for legislation and appropriations for their support.

In October of 1852 a rousing institute was held at Lansing under the auspices of the State Board of Education; it was attended for three weeks by over 250 teachers and was the immediate cause of awakening such an interest in the subject that the legislature of 1855 passed an act to provide for the holding of teachers' institutes and the Superintendent of Public Instruction was authorized to draw from the State treasury an amount not to exceed \$1,800 in any one year for their support. The time for each institute was fixed at not less than ten days and the amount of aid for each was limited to \$200.

Since that time, with the exception of 1858, institutes have been held each year under the direction of State authority. In 1861 the law was amended so as to reduce the time of each institute to five days and the limit of aid for each to \$100. This law continued in force until the session of the legislature in 1877, when, mainly through the efforts of Superintendent Tarbell, it was repealed and a new law enacted in its stead. The provisions of this enactment are such that all examining boards and officers are required to collect from each male teacher receiving a certificate a fee of one dollar, and from each female teacher a fee of fifty cents. These fees are to be paid quarterly into the county treasury and set apart as a fund for the support of teachers' institutes. In addition to the fund thus derived the Superintendent of Public Instruction may draw from the State treasury for the support of institutes in counties where the local fund is not sufficient to meet the necessary expenses thereof an amount not exceeding \$60 for each institute of five days' duration. The Superintendent of Public Instruction is also authorized to hold once in each year an institute for the State at large, which is denominated a State institute, and for the purpose of meeting the expenses of such an institute he may draw on the State treasury for an amount not exceeding \$400. The limit of aid which the State may give to institutes in any one year is fixed at \$1,800, plus the \$400. Under the provisions of this act a new life was given to the institute system of the State. As a result of the State Institutes already held we have our "Manual of Institute Work," made up of outlines on each of the different topics presented at the county institutes, carefully prepared and revised by the leading workers in our State, which furnishes an excellent basis for uniform work throughout the entire State system; while the meetings of the State institute itself furnish a means of closer sympathy and coöperation between the central power, the superintendent and all those engaged in the work.

This hasty glance at the history of the question assures us that thus far the work has been entrusted to worthy men; removes all desire for destructive criticism, and should inspire us to meet the responsibilities and deal with the questions which the growing work and the varying demands of our educational system are forcing upon us.

Begun in 1845 amid the discouragements and difficulties of an infant commonwealth, yet only six years behind the first endeavor of the kind in the U. S., (Hon. Henry Barney in Conn. 1839) struggling on through the per-

sonal efforts of its founders till 1855 with no support from the already overburdened State treasury; 20 years later placed upon a firm financial basis and given a more closely articulated organization, the institute system of Michigan to-day represents between 60 and 70 institutes, an attendance of about 7,000 teachers and an annual expenditure of about \$9,000.

Thus the system comes to us thoroughly established in principle; but it has yet to receive its more complete development in the detailed adjustment of its parts to our varied educational needs. The faults, if any, are not in the system, but rather in the administration of the system.

The testimony of the best normal school men of our country seems to be that institutes properly managed are useful auxiliaries to normal schools when such schools exist; and important substitutes for such schools where they have not been organized. In a State of the size and varied development of Michigan, it is simply impossible for the State Normal School to supply the needs of all. This truth then suggests flexibility in the amount of time given to each institute; a need which has already been recognized in extending the sessions to two weeks in our newer and more remote counties. But not only should the time be thus varied, but the kind of work done in the respective institutes should be granted quite as great flexibility.

We have seen that at one time in the history of our State the object and aim of all institutes was in a large degree one and the same thing, viz., to arouse public sentiment in favor of a State system. It is quite different with us now.

In our new counties the institutes may be most useful in solidifying and concentrating public sentiment in favor of public schools; in another locality it may prove useful in disseminating knowledge about the nature, instruction and moral culture of youth throughout the community; in one locality it is quite as necessary to devote the most of the work to effective instruction of the teachers in the most useful and practical methods of conducting and teaching a district school; while in another the institute should strive most effectually to imbue a corps of teachers in our higher and graded city schools, hitherto working toward various and conflicting results, with vital unity of purpose and sympathy of thought; and yet again and frequently the duty of the institute may be to combine and nicely adjust the work to fit all of these requirements.

Indeed, our State is peculiar in its variety of demands upon the institute system and to adjust the details of the system to so widely differing needs seems to us to be *the* demand of the day.

To this end then we suggest: First, a closer inspection and a better acquaintance with institute conductors on the part of the appointing power. To accomplish this end there are several ways open if we could rely upon a change of the law; but within the scope of our present law and in accordance with the principles of our present system we would suggest the formation of an advisory board whose duty it shall be to determine the fitness of institute conductors. It is too much in our enlarged condition to expect that the department, with the many other duties, can wisely and well determine the men for the many and increasing needs; and it seriously interferes with the largest success of the office to be held solely responsible for the failures of men appointed in good faith and the sole object of ill feelings growing out of a refusal to appoint men who have tried to make this a means of bringing themselves before the public. If such an advisory board could be formed as

the creature of this association, consisting of three, the Superintendent of Public Instruction its legal head, the professor of pedagogy at the State University and the principal of the State Normal School as the other members, perhaps, which board should meet once or twice a year, whose power should be advisory, the expense of which, at most nominal, to be met by this association, by the members of the board themselves or possibly by a decision of the Attorney General in reference to the institute fund. If such a board could be formed it would seem that we would thus touch the State educational interests at its three vital points, decrease the personal element in the matter of appointments, increase the wisdom and acquaintance of the appointing power, raise an effective barrier to any expectations of patronage and open the way for limiting the appointments to such conductors only as possess the culture and practical wisdom to appreciate the varied needs of the respective fields of work and to insure in a large degree the fitness of the man for the place.

To a great extent the conductor of an institute is responsible for its whole conduct and worth. One great fault of the present working is that men are called into this capacity who are not experienced enough to accomplish anything of worth in the limited time they have. Institutes are too often managed as occasions for personal display, and both speculators and hobby riders do much harm not only by wasting the time they occupy but in causing their victims in general to distrust and underrate institute work. The institute of the past has served its purpose and served it well, but must now give place, in much of our State, to something more practical and incisive.

The "band-wagon" has its place, but the glib talkers who under that dispensation have measured lances for the amusement of the crowd only, must surrender to those who can lead as well as amuse, who will train rather than talk; men who know their subjects in a masterly manner and have the good sense to use that portion of the subject needed for the occasion. Not the theorist who has grown too wise to show how to apply his theory as he unfolds his system, nor the rank youth who having learned his way insists on it as *the way*, sublimely ignorant of the fact that it can be adjusted to no well regulated system in the universe.

That part of the work which is a unit in its needs has large use for well-developed outlines on institute subjects, but in the degree the variety of needs increase, the value of set outlines must decrease.

In Michigan the need then would seem to be not a rigid syllabus, but a flexible syllabus maker found in the conductor; one whose fitness for the work is not determined by his success as a teacher or an author; nor yet by his failure as a minister or a lawyer, but by his success in doing this work; a man who is commended to the inspecting board by his scholarship, reputation, experience and special ability for this kind of service rather than by the results of any formal examination.

These are plain words, but I believe we have the courage to endorse them; the future efficiency of the work demands them and the present State corps of educators is such as to supply the men needed, as we shall now attempt to show.

We have at present from 60 to 70 institutes each year and from 35 to 45 conductors. This gives two weeks' work or thereabouts on an average for each conductor. Why change conductors so often? Anyone engaged in the work will acknowledge that the second week always runs with less friction

and more satisfaction to both conductor and members. If this suggests the truth, these frequent changes can be of benefit to but one class and that is to us, the younger aspirants for the work, and even for us 'twere better that a longer apprenticeship as instructors should develop in us a more efficient master to take the place of those rapidly giving way.

It would seem, then, in place to suggest as the second point that the number of conductors in the State be reduced. Were the amount of work allotted to each man increased to four or five weeks, and the number of conductors correspondingly decreased to 15 or 17, would we not have the solution of one of the greatest evils in our present condition well in hand? With an inspecting board of the acquaintance and the discrimination mentioned, they have the material in the State of Michigan with which to supply an institute with conductors, every one of whom shall be an acknowledged leader. New York entrusts her work to four, Minnesota eight, and Massachusetts to 18 men; why not reduce our number? We have opened the way for the change by suggesting the division of personal responsibility, if but for a brief time, in the appointing power, for which power we have named men of the courage to apply the principle if supported by the endorsement of this association.

This change would yet leave open to all the men who are now engaged in the work the occupation of instructors; and along this line would be furnished proper opportunities for the advancement of those men who prove themselves equipped for the work of conductors. It would in part, at least, meet the objection that is now raised, that our best material is not available at the time it is most needed; for by furnishing four or five weeks' work to the proper man the department is enabled to offer a pecuniary inducement sufficient to figure as a factor at least in his vacation plans, and this, too, without increasing the expenses of the system.

Again, this change would make it much more possible for the administration to appoint only such men as are in sympathy with the department. At a meeting of the institute conductors held in connection with the State institute or convened at a special call, the State Superintendent might come into the closest and freest relations with all his institute leaders. We anticipate at this meeting might be organized the institute campaign of the year, with reference to the peculiar needs of the localities and economy in the way of traveling expenses.

This meeting properly conducted might do much, very much, toward supplying the now felt need of local workers in the various counties, but which we cannot hope to supply under the present county system, for in meeting with 15 or 17 leading men from all parts of the State, convened for this purpose, the department of public instruction is enabled to touch the local pulse of the State's educational and social needs in a marked manner.

Thus closer inspection organized, we make a large step toward the solution of the last question to be considered.

What should be the character of the work done in the institutes?

We readily admit that a Baraga county institute of the most approved type would fall flat in Ingham county. Should we not as readily admit that an Ingham county program would kill beyond resurrection a Baraga county institute?

This, then, points to the fact that the work to be done in the institute should be that which the peculiar needs of that especial county demand. To meet those needs with any degree of success, two things are necessary: (1.) The

conductor who is to do the work must know the needs of the locality in part before he faces them upon the ground. The institute workers' meeting and plan of campaign will greatly aid in this matter. Again, if the conductor is appointed some time before his work is to be done, as the possibility of such a meeting anticipates, the conductor through correspondence with his local committees can learn much more of his field, and a return to the same counties or district the following years will insure him a much larger success than could possibly attend a stranger's efforts. (2.) He must be a man of sufficient breadth, practical sense and flexibility to comprehend his work and to adapt his program to the details of his work when he sees his material before him.

To attain this point we must rely upon the increased facility in the appointing power and the diminished number of men required for the work, as suggested above. Through these means we may hope to make more primary and fundamental the work in the newer counties and by grading the work in the older counties meet in part the demands of city and graded school teachers. While we would not yet, out of regard for the normal, healthy growth of the entire system, advise the establishment of city institutes, we must recognize a manifest injustice in taking, as we do in some counties, from one-half to three-fourths of the institute fund from the teachers who are engaged in the city and graded schools and almost entirely ignoring their wants in the course of instruction given in the institute of the same counties.

So much for the character of the special work. Now as regards the general work in the institute. There seems to be a general feeling that the number of subjects to be treated in each institute should be smaller, on account of the limited time given. If the conductor is held responsible for, he should have complete control of, the working of the program and the institute.

While the amount of academic or professional work to be done must and always will depend upon the conductor's manner of presenting a topic and the character of the teachers addressed, yet it would seem wise that each instructor should confine himself to the topic assigned until he has developed it, keeping in mind the end from the beginning. He may dwell in detail upon that point most needed by the teachers before him, but it should be insisted upon that he should not only teach that portion of the topic which he illustrates by academic work, but that he should teach the relation of that part of the topic to every other part in his system from the beginning to the end. A crying evil of the present work lies in the fact that one man charms his institute and takes it by storm on his favorite point of a given subject; his co-laborer is equally happy in the presentation of his favorite point in the same subject and the topic is left there. Both good, excellent in their places, but no more capable of being adjusted the one to the other than an ornate marble column to a brick wall. The time is wasted, worse than wasted; for the young teacher, charmed with both, goes home and in his honest endeavor to adjust both to one system becomes discouraged, a poorer teacher, and condemns herself for that for which the instructor should alone be held responsible. Better the most plodding method with a beginning and an end, than this fragmentary, crazy quilt process. For truly would we appreciate in time of need the humblest log cabin in its completeness as a structure before the whitest chiseled blocks of whose adjustment we have no knowledge. Teachers, nine times out of ten, know how to add and subtract, multiply and divide in some way; they learned that in the schools; what they as teachers most need and what the institute to a large degree should

give them is the relation of these parts of their system or some system to the whole, the end to the beginning, before they can direct aright the steps of the children from the beginning toward the end of any subject.

Were more attention given to this matter we would hear less in these days of lightning methods, of such talk as all language lessons and no grammar, or all grammar and no language lessons. As well talk of making your house all foundation, sill or scantling frame.

Let the conductor control his institute.

Let each man develop his own topics.

Let the subjects be treated suggestively rather than dogmatically, leaving the teacher to be guided by good sense and correct principles rather than by empirical or other formulæ.

With a removal of the personal element from the matter of appointments, if but for the time necessary to introduce the change.

With a closer inspection and an increased knowledge of the conductor on the part of the department of public instruction.

With an elevated standard among the conductors which must be felt among the instructors.

With an attention to the needs of both teachers and people that will cause them to feel that the county institute means something for *them*.

With the system thus far well articulated and well applied, we are then in a position to speak with some expectation of the relation of attendance upon institutes to teachers' certificates, of a higher grade institute to meet the need of higher grade teachers; and perhaps of a local inspection in counties and even in townships which shall acknowledge its proper relation to the central power.

#### DISCUSSION.

Supt. W. S. Perry, of Ann Arbor, said :

My purpose shall be little more than to emphasize some of the points developed in the paper to which we have just listened. We seem forced to ask whether, if the institute has not outlived its usefulness, it does not need some heroic treatment to restore it fully to public confidence.

The institute has had a most creditable history. Its invention, if one may so speak, early in the '40's, was heralded as an agency that should speedily revolutionize the art of teaching, arouse public sentiment, and vitalize the whole educational system. One of its ablest promoters declared that it would reduce the cost of educating teachers for the public schools to one-fifth of the (then) present expense. Another said, "A few hours thus spent (in the institute) will frequently introduce the young and inexperienced teacher into the results of years of experience on the part of the older members." After all due admissions of the extravagance of such expectations, it must be admitted that for the past forty years the institute has been a powerful factor in our public schools.

But like every agency for good, it has its limitations—most serious ones. The institute problem is something like this: to take a body of teachers, actual and expectant, of all degrees of native ability, attainments, mental discipline, experience, and moral purpose, and by such instruction as can be crowded into five days, to give to these teachers a fitness to manage our schools and instruct our youth. We must, moreover, put into the problem the fact that the fragmentary attendance generally reduces the

average attendance to three or three and a half days. The heterogeneous membership tends to make much of the lecturing aimless if not random—the arrow is sent at a venture, in the hope that by some lucky accident it may hit the mark. Add to the problem the fact that of late years there has been a growing indifference, with many institute-goers, to the real work of the institute. They attend the institute for a pleasant outing, because it is popular, or more likely to increase their chances with the examining board for a certificate. Under such circumstances the two to four talks upon each topic, or branch of study, seems like attempting to sweep back the waters of the sea with a broom, or to attack the darkness of midnight with a taper.

As a matter of observation, it must be evident that the institute has to a considerable degree lost its grip upon the schools. Either from errors in management, or lack of growth to meet the varying demands of the schools, the institute is in danger of losing its efficiency and hold upon public confidence.

What, then, are the needs of the hour? Undoubtedly, first and foremost, as advocated in the paper, we need better conductors and instructors. We ought to have a professional corps of institute workers, comprising the best teaching talent that can be procured. No observing mind can fail to note that the institutes have suffered not a little from poor workers and poor work. It will be sufficient proof of this to run the eye over any list of institute workers for the last four or five years. We have simply to note the large number of men and women unknown beyond their immediate locality as teachers, or unknown as teachers at all. This is not saying that these workers are not good teachers in their respective localities, and not serving their communities acceptably. It is only saying that they are not equal to the unique and severe demands of the institute. As a consequence, we too often have desultory, irrelevant talk, and glittering generalities, or dry-as-dust outlines to be taken verbatim in the teacher's note book, and left without any clear, logical elaboration. There certainly ought to be more purpose and unity in the institute work, which would require more permanence in the corps of workers.

I heartily endorse the idea of a board of control, but I would extend its duties and responsibilities beyond that of selecting instructors to the whole management of the institute field, including appointments and methods of work. If possible there ought to be a school for institute workers, whereby teachers of ability and qualities for such work can be aided in getting the special fitness needed for institute service.

Several other States have a tolerably permanent, though small, institute corps. Why should not Michigan have one? No blame can be attached to the appointing powers for previous methods, for we have all, perhaps inadvertently, approved it. But let us not continue to blunder. Moreover, we cannot afford to allow the institute management to degenerate into the methods of party politics—a grabbing for spoils. Let it be understood that no teacher has any claim to an appointment as an institute worker, although to aspire to such a service will always be highly laudable.

In the next place, the institute should have a more definite aim. This would be accomplished best by a somewhat well defined course of study, graded so as to be sufficiently flexible for use in different localities. A certificate might be given upon its completion. What is more reasonable than that teachers be permitted to anticipate the work of an institute they propose to attend? At present the instruction is sometimes vague and pointless—a patch-work of a few simple devices, called "methods." The fact is our teachers need more of principles and less of methods. The cry for methods in our time has amounted almost to a craze. It has come to be a substitute for thinking. Genuine teaching is not an imitation, nor is it altogether empirical. The best



educational thought of our time affirms that true teaching is based on laws of mind—is a science, and this must not be forgotten in the institute. The still unsettled condition of educational psychology, as shown in the paper yesterday on "Pedagogic Principles," may well make us to hesitate in accepting and applying educational theories; but it still remains true that our best work for teachers, even in presenting methods, will be along the line of psychological laws. Mind-nature, and some of the fundamental laws of mind-growth, can be simply and successfully presented in any institute. Methods not consciously based on principles will speedily wear out—but psychology is fundamental and will work out its own methods.

I think there should also be some science teaching in the institute. I see no valid reason why our country school pupils may not be introduced to the more obvious facts and principles of elementary physics, geology, botany and physiology rather than to keep them ceaselessly grinding at the three R's.

In the third place, teachers in the institutes ought to be made more responsible for the instruction they receive—should be more work, less listless listening. Originally the institute seems to have been organized so that every member was, of necessity, a worker. Perhaps this end could be reached by examinations at the close of the institute. Examinations would not only test the quality of work, but they would weed out the shirks and hangers on, and would serve to keep the institute close to its legitimate ends. The institute is a brief training school for teachers, and the more nearly its methods can be made to conform to those of a good Normal school, the better. Again, the certificate of attendance ought to be made to signify more. I would give no certificate at all for a less period of attendance than three days. Where the personal knowledge of the instructor might warrant, would it not be well to endorse the certificate with a statement of the teacher's interest and work?

Lastly, I would omit the evening lecture, or greatly modify it. Formerly there was a worthy demand for it. The institute was heralded in many neighborhoods as an important event. Literary opportunities were rare. The evening lecture, generally of an educational character, fostered the educational sentiment of the community. But now it serves no important end beyond the ten dollars for delivering it. It consists of entertaining talks upon almost every conceivable subject in the universe, except those pertinent to the ends of the institute. The attendance is usually meager on the part of the citizens. The teachers could more consistently and profitably substitute for them the discussion of educational topics, such as these: Recesses, The Library in the School, Moral Instruction, Examinations, Exhibitions, Prizes and Honors, etc.

If the institute is to remain a part of the educational machinery of the State, as I trust it may, it ought to be reorganized, its proper sphere of operations determined, put under the direction of a managing board, vitalized anew, and made more responsible for results. And especially if we are to have but one Normal school, we ought to develop the institute to its highest degree of efficiency. I believe it can be made one of the most powerful agencies at our command for elevating the condition of our public schools.

## THE READING CIRCLE.

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BY L. C. HULL, OF DETROIT.

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The tendency toward the scientific treatment of education must be recognized by every thoughtful teacher. The establishment of normal schools and the growth of institutes are the outcome of a desire for larger professional knowledge. We need not be understood as expressing unqualified approval of all the work of the normal schools when we say that these schools have made it possible to speak of a teacher's profession. They have tended to beget a high respect for the value of rational method; but the undue exaltation of manner over substance has in some instances resulted to the injury of their graduates and has shown us that there must be in the true teacher a union of real culture and the ability to impart the knowledge that he possesses. The county institute, State and national teachers' associations, superintendents' associations, and schoolmasters' clubs owe their existence to the growing conviction that a professional interest in our work should be begotten and nurtured, and that a hearty *esprit de corps* is not possible unless teachers shall meet occasionally, compare notes, and discuss concerning the notable theories or recent improvements in our art. The county institute must serve as the supplement of the normal school, must be the only normal school that most of our county teachers will ever know. At the meetings of our association we listen to papers prepared by appointment, and hope to gain help from social intercourse with those whose sympathy may inspire us, even if their words may not be wise or their thoughts profound. But institute and association meetings must be held at rare intervals. They are only an imperfect and weak assistant at best and are valuable as an excitant and a spasmodic stimulus rather than as a constant help. During the long intervals between meetings the teacher's mental growth must go on, aided by study and stimulated by daily attrition with pupils. The help gained by a convocation of teachers where papers are read and large questions discussed will not abide unless teachers shall become real students. By careful study of educational problems they may come to each meeting able to appreciate more heartily the good work that is done, and may find themselves hungering for a daily experience. And if we receive help and inspiration from the papers that are read on these occasions, how much more value must we find in a careful study of the writings of some of

our real masters. Let us return to our homes on fire with enthusiasm. We open school with great show of life. We are likely to lose our enthusiasm when surrounded by the same old scenes. Our ardor is dampened by daily duties. Unconsciously we slip back into the same old grooves, teach in the same old fashion, use the same old illustrations, tell the same old stories in their proper places, and declare that teachers' associations are good for nothing. The inspiration of the day has not been reinforced by hard study and frequent comparing of notes with other teachers. But if a little circle of friends can be formed that will pursue a discreetly chosen course of study, each may inspire the others, and thus the impulse of the institute will last the year round. Most of us have learned, too, that without earnest study we can get little good from the hard work that has been done by some one else. School duties always try the patience and strength of an earnest teacher. But each vexing problem may become to us a source of strength, each trying pupil a study in psychology. The need of a constant help seems to be met by the reading circle—a voluntary association of teachers who are actuated by a common desire for professional help and inspiration. We have begun to learn the value of associated effort. In union there is strength. The most conservative of people do not wish to work alone; and only those that are supported by egotism or a fiery zeal for reform will dare to stand alone in undertaking new work.

The reading circle has been organized for the purpose of aiding us in the choice of books and in order that we may avail ourselves of the help that comes through associated effort. The organizers of the circle realize the inestimable value of reading as a means for gaining general culture or special knowledge; but they have also been wise enough to see the awful danger of an indiscriminate use of books. The choice of reading matter for a body of students is a most delicate and difficult task. None but a tyro in educational work will talk glibly of the ease with which he can select the supplementary reading that he would use in his school. To select a body of reading for general use is a herculean and thankless business. Those that have seen Sir John Lubbock's List of the Best Hundred Books, and the amendments and the comments that it has called forth, will see how clear-headed and broad-minded scholars may differ in their judgment. But we do not have here the impossible task of choosing a limited number of the best books for the use of the ideal scholar. The books that are chosen for the teachers' reading circle are to be used for a specific purpose and in a systematic way.

An appreciation of the best literature is an acquired taste. The art of reading intelligently is really a liberal education. The real reader is introduced to the soul of the author, not to a clothed image. Therefore few minds are strong enough and keen enough to appreciate the master work in literature. But each man or woman that pretends to teach should be mastered by a holy passion for constant self-improvement. We may not attain to refined culture or profound knowledge, but we should live on the high endeavor. Our profession is a growing one. He that strives by constant study to fit himself for larger work will surely grow into a finer type of manhood. Too many teachers become mentally stagnant by the time that they reach the years when their service should be most valuable. They should not complain, then, if they are asked to make way for younger teachers whose future lies before them. We are disheartened and humiliated whenever we see an

unprincipled ignoramus preferred to a strong, well equipped, and honest man. Few of us can well afford to be indifferent to the pay that we get for our work. But we do theoretically recognize the fact that our professional work is more valuable than dollars and cents can tell. We tell our pupils that they should set their affections on things that are higher than preferment and gain. We have not learned the first lesson in our professional life unless we know that the school must be conservative in this age of breathless hurry and that we must combat rampant materialism by the aid of spiritual forces. We must not disregard the means of grace that are offered us. If the children that are placed in our keeping are to learn the lessons that we aim to teach, we must know the avenues of approach to head and heart, and we must grow daily. Stagnation is death. The moribund teacher insults his living pupils, and brings his profession into well-deserved reproach. How may the teacher become thoroughly furnished for the large work that he has undertaken? There is only one way under heaven and among men, and that is by honest and persistent study. Does the reading circle promise to aid in this work? This is the purpose for which it was organized—its only *raison d'être*. What advantages does it offer? Though it is yet in its experimental stage, it has brought forth fruit already. It has emphasized the lesson that they who profess to teach must know more than the lessons of the day, that teaching must be a scholarly profession, that the successful teacher must grow with and ahead of his pupils, and that a well-planned and systematic course of study is necessary for daily normal growth. More than this, the reading circle has shown many of us that the teacher's professional library is neither small nor contemptible, that the rational methods of our art may be defended by an appeal to scientific principles, and that sooner or later all our processes must be submitted to this court of high and last appeal. We have been inspired by the thought that the history of our profession is starred by great names, and that if we are true to our work we may claim a professional kinship with Plato, Seneca, Luther, Bacon, Fénelon, Arnold, and the other great teachers of the world; and such a consciousness of high companionship must beget and sustain a larger respect for our own work. We have learned, too, that the science of teaching has been carefully studied, that scholarly minds are making it a subject for profound research to-day, and that if we seek for arguments by which to defend the work that we are doing we may find them by careful study and reverent communion with great minds.

So much of the teacher's work is done alone that he often unconsciously acquires a dogmatic habit of speech without cultivating the ability to argue successfully with those that may condemn his work or his methods. There thus results a strange mingling of apparent assurance and real weakness. Unskilled in the logic of debate he finds that an irreverent world will be shrewd to detect the frailty of his postulates and will laugh at his cheap wisdom. Sooner or later each of us will be called upon to defend our work. The public school is never secure from attack by ignorant and designing enemies. Ought we not to be ready at any time to give a reason for our faith? How many high school teachers could construct an historical or scientific argument for the existence of the schools in which they work? How many superintendents of our city schools could defend successfully the use of public money in maintaining a system of schools? How many of us are able to detect the clap-trap of a sham reformer or to give intelligent aid

to a scheme for improving our system? And yet are we true to our work if we remain ignorant of the history and the science of our art? Do we not see that our profession is brought into merited disrepute by our weakness and sloth? Some teachers live in the last century.

"Suckled in a worn-out creed," they say that what was good enough for them must be good enough for the children of to-day. To these self-satisfied fools the reading circle makes no appeal. In this age of effervescing life if a man persists in living with Partridge and Ichabod Crane, the great world must bid him a hurried farewell and leave him alone with his idols and mummies. For him we may modify the words of Suckling's dainty lyric so that they shall read:

If of himself he will not move,  
Nothing can make him.  
The devil take him.

We must study the history of our profession to avoid costly blunders. Children should not be practiced upon by quacks, the public treasury should not be drawn upon in order to try experiments that have already failed, or to make experiments that careful study would prove to be foolish.

No good work can be done by an indifferent worker. Teachers must realize that they are handling the world's choicest treasure. The thoughtful teacher must be overwhelmed with a sense of his weakness and ignorance when he seriously considers the fact that his work must last forever; that he has it in his power to make or to mar the eternal future of his pupils. Most teachers do recognize that they are dealing with spiritual problems. The coarse-grained and boorish teacher finds himself out of place at a teachers' convention. I may safely say that as a body we recognize no man's right to teach unless he shall bring to his work a tender sympathy for children, a broad charity for the weaknesses of his associate teachers, a cordial hatred of meanness and duplicity, a hearty contempt for ignorant and self-satisfied animalism, and an absorbing passion for the best literature that may help him in his work. This ideal is not impossible of attainment. The description applies to all the really good teachers in the world. But most teachers are so far from libraries that they must own the books that they read, and hardly any can afford to buy books that will not be of immediate service. We must seek advice. The officers of the reading circle have outlined courses of reading that are thought to be valuable and adapted to the needs of the largest number. The course may not seem to you wisely chosen. Do not therefore accuse the officers of the circle of ignorance or carelessness. If the course seems too severe, reflect that the books chosen were supposed to be such as the ordinary teacher would find helpful, and that you must be educating your mental digestion so that you may assimilate stronger food. If the course appears simple and weak, it were wise not to thank God that you are better than the ordinary publicans, but, cheered by the consciousness of your superior wisdom, to assist the local circle of your town and thus in time become convinced of your ignorance. The officers of the circle do not plead guilty to Mrs. Swinburne's charge of a "morbid development of intellectual presumption and moral audacity." They are wise enough to be modest. They know that any course of reading that is prepared now must be tentative. The reading circle itself is, of course, an experiment. The plan is not by any means new. Every little mutual benefit society formed for the purpose

of reading Shakespeare, studying German, or pursuing the Chautauqua Course illustrates the same principle, that two or three congenial people may aid one another in the study of problems in which they have a common interest. These societies have often degenerated into circles for mutual admiration; but this fact will not deter sensible people from establishing others. It may even be assumed that societies for mutual admiration have often done much real good.

Teachers often do their best work during the first years of their professional service because of their fresh enthusiasm and the exhilaration that comes from a consciousness of daily growth. The latter feeds the former. The routine demands of an exacting profession and the dreary drudgery that is inevitable in their daily work too often rob them of their vitality. The only remedy is such study as shall keep alive their appetite for self-improvement and make them feel that they are growing. For often has the reckless charge been made that the teacher's work is dull and wearisome, and lacking in incident. The work should be as varied as are the actions and motives of the human mind. And what more shifting and multifarious than the operations of this wondrously complex mechanism? Could any study be more fascinating, or present a more limitless field?

## REPORTS OF DELEGATES FROM COUNTY ASSOCIATIONS.

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A committee from the delegates from county associations submitted the following report:

1. We are in favor of county supervision.
2. We think that some measure ought to be taken to secure a more general attendance of the common school teachers at our State Teachers' Association.
3. There should be a more general attendance at our county institutes.
4. That our district schools ought to be better provided with maps, charts, globes, clocks, bells, and simple apparatus in general.
5. That our truant laws ought to be so changed as to make them effective.
6. That provisions should be made for the grading of district schools.

### DISCUSSION.

Superintendent E. P. Church of Greenville thought the attendance at county institutes was not as large as it should be. The truant law needs to be amended.

Superintendent J. N. McCall, Gratiot county, asked for radical changes in the supervision and grading of district schools. A county system of supervision would tend to make better schools.

Mr. A. R. Hardy, Ingham county, believed that the examining board should have the power of supervision. He also thought that the State questions sent out were too easy for use in all counties.

Prof. A. E. Haynes of Hillsdale said:

MR. PRESIDENT,—While I have been called upon unexpectedly to take part in this discussion, and so feel quite unprepared, yet I am willing to do what I can. I am in favor of these resolutions, and wish the committee had seen fit to add another favoring a longer tenure of service in the districts on the part of the teachers employed in our ungraded schools. Some have said, on this floor, that to remedy the present defects of these schools we must have a uniformity of text books. Others have thought grading them is the thing required, and others still, that county or township supervision would cure the defects. My opinion is that the remedy for most of the defects in our school system with reference to these schools lies in: 1. A proper grading; 2. A well executed plan of county supervision; 3. A longer tenure of service on the part of the teacher in the school where he engages to teach, and 4. A method whereby those who *ought* to be found in the schools, but do not attend, may be brought into them so as to receive

their benefits. I believe in the county superintendency: I do not believe it ever had a fair trial in this State. I am glad to be related to one man, who on the floor of this house, defended the system from first to last, both by his words and vote, until it was overthrown.

I wish, Mr. President, that we knew what part of the crime committed in our State is committed by the 25 per cent. of our school population which have not attended the public school. I am inclined to believe that the percentage of criminals from this class is very large. I think the State should take steps to gather statistics on this question that we might know the facts.

Mr. J. A. Sinclair spoke as follows:

We read in Holy Writ of a place where there was lamentation, weeping and great mourning. The picture is that of a mother weeping for her children, refusing to be comforted because they were not. In Wayne county the circumstances have slightly changed. There it is children crying for competent teachers and will not be comforted because they are not. The causes of this abnormal condition are not hard to find. They are, a few at least, the lack of a competent examiner or board of examiners, responsible to a responsible head, the head not to be removed too far from the body. The lack of a man thoroughly equipped and furnished for the work of supervision, and county supervision far preferable to the township plan. In a letter from an ex-superintendent, under the old system, he says: "In our county, judging from the little observation I have made, the present system of licensing teachers falls far short of accomplishing the work. I can see no advancement. The question is often asked, 'Is it any better than the township system?' So far as I can see, I would as soon trust it. Neither the township nor the present county system places the school interest in the hands of men who make a specialty of school work. The applicant for the certificate passes through the routine of question-answering. The certificate is given and the work ends."

The third great need is a sufficiency of qualified teachers. I am told by the township inspector of Van Buren that not more than one-quarter of the teachers under his supervision are qualified. I see no reason why the same state of affairs does not exist in other parts of the county. Although I think the statement is not a just one, it shows that the state of affairs must be bad. For this I can advise three remedies: 1st. The requirement by law of the completion of a certain course of study. 2d. A high standard in examination. 3d. The making the tenure of term, by law, to be coincident with the school year where the school is taught.

Supt. Geo. Barnes, the delegate from Livingston county, said:

The Livingston County Teachers' Association, one hundred strong, had instructed its delegate to ask for a county system of examination and supervision of schools.

The present township system is a failure for two reasons:

1. The inspectors are, too often, incompetent for the work;
2. They have little or no authority.

We should have a county superintendent or secretary, with authority not merely to advise, but to direct the educational interests of his county, and to correct any errors that may come to his notice. If the work of supervision in a single county is too large for one person, the superintendent should have power to appoint a deputy. The deputy should be responsible to the superintendent, so that there shall be no division of responsibility.

The work of examination and supervision cannot be separated with advantage.



The one weak point in our present system of examining teachers is that the examiner knows little of the real work of the candidate.

The examiner looks into the face of a room full of candidates. He cannot form the acquaintance of each one. He has a few pages of written work, and from that he must grant the certificate. The examiner should see the teacher at work, and then he could grant certificates with more certainty.

Supt. H. M. Slauson, of Houghton, reported as follows:

Condition of schools, prosperous.

Needs.

1. A system of county supervision combined with the present system of granting certificates;

2. The township system of organization in place of the one now in vogue;

3. A compulsory or truant law not limited in its application to cities, but one applying to all children between the ages six and twenty-one who have not, by a fair test, shown themselves to be well grounded in the common school branches.

Supt. Wesley Sears, of Flint, said "amen" to all the good things that had been said by the others.

Mr. Stuart Mackibbin, of Pentwater, said:

MR. PRESIDENT,—There are employed in the schools of Oceana county about one hundred teachers, good, bad and indifferent. There are three graded schools in the county, the remainder ungraded, or so-called district schools. Of these teachers less than half are professionals, yet this moiety is of the best quality. It is comprised of ladies and gentlemen, some of them gray-headed in the service, who are an honor to their profession. Teachers who employ every means in their power to perfect themselves; teachers to whom examination has no terrors; teachers whose services are sought, and who generally continue term after term in the same district. The remaining teachers of the county are what might be termed irregulars, girls and boys, some of them unable to get the proper certificates, and who are teaching on "specials" granted on account of the necessities of particular districts, the good nature of the examining board, or the importunities of friends; some of them with no liking or fitting or adaptitude for the profession, hoping thereby to keep soul and body together till something else turns up; some of them earnest, conscientious young men and women who, having acquired the best education possible by the limited means at their disposal, turn to teaching, not because it is easier than other occupations open to them but because they hope to make themselves that rarest of all created beings, good country school teachers. I have nothing against this class of "irregulars." It is a necessary evil. It is from this class that the ranks of the professionals are recruited. The fittest survive, the wheat is separated from the chaff in short order. Our circumstances also render a class of cheap teachers necessary. Take, for instance, a new district. In many cases the inhabitants are pioneers, battling with hardships. They have built a school-house, of logs perhaps, but the best they could afford; to do this they have burdened themselves with a debt to be met by future taxation. Necessity compels them to the most economical management possible, and where is the expense greatest but in teacher's wages?

The blame for a poor school is not on the inhabitants of a district, who have in some cases cramped themselves financially to pay even the small wages allowed, but in the teacher, (with perhaps a special certificate) whose only aim is to get through with the

school as quickly and as easily as possible, with not sufficient pride to do present work well, knowing that he can the next term impose himself on some other district whom necessity compels to hire anybody with a certificate. The greatest injury comes from the fact that a succession of such teachers and such schools destroy the hope of anything better, so that the school does not keep pace with the advancement of the district and still continues to be knocked down to the lowest bidder long after the district is well able to make money a secondary matter in the hiring of a teacher.

And in this connection I will say I do not agree with the idea promulgated yesterday, that nothing but the most elementary studies should be taught in the ungraded schools, because of the few scholars who study higher studies. The same reason would close every school in Michigan above the primary. This plan may work all right where villages and money are plenty, but where the nearest graded school is twenty miles it would not. To at present limit the district schools of Oceana county to the work of a primary department, would be to drive every scholar from school at twelve or thirteen years of age, to shut out a large part of our youth from only the most elementary education.

The organization of our schools is to meet the demands nearest and most urgent. The three high schools of the county are organized to give, to such as may wish to devote the time, as thorough and complete an education as is possible, and not to fit them for higher institutions regardless of whether they go there or not.

The needs of the schools of Oceana county I should state to be :

1. Better education of teachers.
2. More intelligent and thorough supervision.
3. Uniformity of text books.

The institute is not losing its grip. There may be faults in its management but the institute itself is popular and appreciated among the teachers of the county. At least that was the sentiment expressed by the teachers at the last institute when it was intimated on the part of some that institutes are failures.

The first and second needs are apparent to every one. I do not say the teachers of Oceana county are worse, or the schools poorer superintended than others; they will average. The third need I would urge, not as has been argued, because it would be a convenience to the teacher, or an aid in systematizing the schools of the county, but on behalf of the man who has to buy the books. There are laboring men who are compelled to move frequently according to their employment. There are some persons in my acquaintance whose children attend the village school part of the year, and country school the remainder. As a consequence these persons must provide two sets of books, one for town, and one for country; and on returning to the country should they go into another district, a third set must be purchased. This occasions a heavy outlay, but one that cannot be helped under existing laws. As this is the greatest evil, here should be the first remedy.

Supt. J. G. Plowman, St. Joseph county, spoke for a better equipment in the line of school apparatus, and gave the following interesting statistics of a southern county of the State :

Exterior—81 good, 37 poor.

Interior—77 good, 41 poor.

Out buildings—79 good, 49 poor.

Desks—50 good, 60 poor.

Clocks—38 with, 80 without.

Dictionary—50 with, 68 without.

Maps—15 with, 108 without.

Blackboards—59 good, 59 poor.

Stoves—84 good, 84 poor.

Blinds—58 good, 60 without.

Apparatus—14 with, 104 without.

Ventilation—0 with, 118 without.

Bells—55 with, 68 without.

Playground in county, 50 acres.

Children in rural districts, 4,000.

Eighty children per acre on playgrounds.

Seventy thousand eight hundred square feet of district school-house rooms.

Four and one-fifth square feet per pupil in district school-houses in county.

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